

Chapter 6.—Contingent Charges.

(C. A. C., Articles 73—98.)

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97. The general explanation and division of contingent charges are given in the Accountant General's Contingent Circular, dated 21st October 1895, which is printed below :

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Annexure A.—Detailed classification of contingent charges.

Annexure B.—List of disbursing, countersigning and controlling officers.

Annexure C.—List of items included in the term petty supplies.

Annexure D.—List of officers whose peons are allowed liveries.

Page 60, Article 97, clause 8—

Substitute the following for the first sentence :—

These charges are subject to the scrutiny of the Controlling Officer and are given in detail in the bills, which are ordinarily required to be countersigned by the Controlling Officer before encashment. In the cases contemplated in Note 2, Article 83, C. A. C., *i.e.*, when money is required to be drawn on abstract bills before countersignature, owing to the permanent advance being insufficient to meet the payment, the remark "Vouchers will follow" should be added. The detailed bill will then be drawn up in due course and submitted with the necessary vouchers to the Controlling Officer for countersignature and transmission to the Accountant General. In those cases, however, in which the previous sanction of the Controlling Officer to incur the expenditure is required, it must necessarily be obtained before the charge is incurred and a copy of the sanction should be attached to the bill. It is, however, open to the Controlling Officer to accord the necessary sanction by countersigning the bill before drawal of the charges from the Treasury, *vide* this office General Letter No. T. M.-48-910, dated 15th October 1913. There should be no delay in the adjustment of such charges in view of the provisions of Article 84-A., C. A. C.

No. 165.

Page 60, Article 97, paragraph 8—

Add the following as entry No. 13 in the margin of this paragraph :—

“ 13. Allowances to Village Officers for registering and marking toddy-trees.”

(G. R., R. D., No. 10412, dated 13th October 1908; Ind. No. T. A. M., 1362.)

(No. 165, dated 4th November 1908.)

B 1366

No. 204.

Page 60, Article 97, paragraph 8—

*Add the following as entry No. 14 in
“ 14 Rewards to Informers (Police).”*

(No. 204, dated 2nd February 1910.)

Page 60, Article 97—

Add the following as clause 3 to paragraph 6:—

“ A discretionary grant of Rs. 3,000 per annum under the Major Head ‘7 Excise’ has been placed at the disposal of the Commissioner of Customs, Salt, Opium and Abkári, for the purpose of supplementing deficiencies in the grants for contingent charges of the officers under his control.”

(G. R., F. D., No. 3907, dated 29th October 1909 ; Ind. No. T. A. IV—
2735.)

(No. 201, dated 21st February 1910.)

Page 60, Article 97, paragraph 8—

Add the following as entry No. 11 and 12 in the margin of paragraph 8 :—

11. Charges on account of wages to flag-holders and chainmen in connection with the Training of Village Accountant (Talátis) in survey.

(Letter No. A.—4481, dated 20th September 1902, from the Director of Land Records and Agriculture.)

12. Charges for payment to labourers employed on the construction of chávdís.

(G. R., R. D., No. 484, dated 24th January 1903.)

(No. 139, dated 5th February 1908.)

he paid from the contract allowance, the total being merely distributed in the bill according to the detailed headings given in Annexure A for the purposes of classification in the public accounts. Expenditure on "peons' uniforms and belts" although included in the category of contract contingencies, is strictly limited to the rates fixed for each class of peons, etc. All miscellaneous expenditure on account of ordinary petty office contingencies is classed under Petty supplies (see Annexure C).

6. Commissioners of Divisions and the Commissioner in Sind are allowed an addition to their contract grants to serve as a "discretionary grant," from which they may make allotments to any of the districts under their control, to supplement deficiencies in Land Revenue Contract grants, and for expenditure on petty construction and repairs not expressly budgetted for by Collectors. The discretionary grants may also be used for supplementing deficiencies in the contract grants under 19A.—Law and Justice—Court of Law—Criminal Courts, 30—Stationery and Printing—Printing at private Presses, 32—Miscellaneous (except for charges for the remittance of treasure) and in other "countersigned," and "audited, but not countersigned," grants of Collectors. The Commissioners of Divisions and the Commissioner in Sind are also allowed to sanction re-appropriations from their discretionary allowances, to supplement the grants of District Superintendents of Police under the major heads 20—Police and 30—Stationery and Printing.

The Surgeon-General is empowered to transfer savings in the contract grant of one Medical Institution to the contract grant of another under him. The Surgeon-General is also allowed an addition of Rs. 2,000 to his contract grant to serve as a discretionary grant, from which to supplement deficiencies in the contract grants of the institutions under his control. The discretionary grant may also be utilized in supplementing the "countersigned" and "audited, but not countersigned" grants of those institutions.

(*Vide* G. R., F. D., No. 3153, dated 16th September 1902.)

III.—SPECIAL CONTINGENCIES.

7. These will be passed under the orders of Government which should be noted on the bills before encashment. Recurring charges, such as house-rent, when once sanctioned, do not require further sanction unless there is a change in the amount, but the number and date of the order by which the charge was originally sanctioned, should be quoted on each bill. Except where a standing sanction exists, the sanction of Government should be obtained for providing in the budget for items of special contingencies.

IV.—COUNTERSIGNED CONTINGENCIES.

8. These charges are subject to the scrutiny of the countersigning officer and are stated in detail in the bills, which, except in the case of items noted in the margin, are required to be countersigned, before payment at the Treasury. Subject to the limitations prescribed by the controlling officer, disbursing officers may incur expenditure up to the limits of the grants placed at their disposal, but controlling officers have full control over the grant for countersigned contingencies made to all the officers subordinate to them, and have power to transfer a portion of the grant of one office to that of another, or to retain it as a reserve for

1. Petty construction.
2. Costs in pauper suits.
3. Epidemic expenses.
4. Law charges in criminal cases.
5. Workshop charges (Educational Department).
6. Diet money to witnesses.
7. Clothing (Police and Salt Departments).
8. Accoutrements (Police).
9. Petty repairs (Police).
10. Diet of patients in Civil Hospitals.

CONTINGENT CHARGES.

I.—GENERAL EXPLANATION AND DIVISION OF CONTINGENT CHARGES.

In accordance with Articles 73 and 75 of the C. A. C., the following subsidiary instructions regarding contingent expenditure are issued with the sanction of Government.

2. Contingent expenditure (including supplies and services) has been divided into the following classes:—

A.—*Contract contingencies*, viz., those for which an annual lump sum is allotted, within which an officer may incur expenditure without further sanction.

B.—*Non-contract contingencies* which are sub-divided into—

(a) Special—those which cannot be incurred without the sanction of Government, except in cases where powers of sanction have been specially delegated by Government.

(b) Countersigned—those which are under the direct supervision of the controlling officer or countersigning officer, and for which detailed bills are submitted to him for check and countersignature.

(c) Audited but not countersigned—those which do not require special Government sanction or countersignature.

3. The detailed classification of contingent charges according to the above categories is shown in Annexure A.

4. The system of contract grants has not been extended to all offices. Annexure B shows the offices to which it has been extended, and also the disbursing officers (those who incur expenditure and submit bills in the first instance), countersigning officers and the controlling officers (those who exercise powers of supervision) of each department. As regards those offices to which the contract system has not been extended, contingencies shown under A in Annexure A will be governed by the rules which apply to countersigned contingencies.

II.—CONTRACT CONTINGENCIES.

5. Each disbursing officer is allowed—so long as he does not contravene any specific orders of Government—full control over the annual grant to meet charges for all items included in the grant for the particular major head, without reference to the expenditure against any particular one of them. Ordinarily the grant is fixed by Government for each office for a term of five years, and within the contract period, the officer is allowed to appropriate savings which may accrue in any year, in the succeeding years, the necessary provision in the budget being made by the Accountant General, but the savings at the end of the last year of the contract period lapse to Government. On the other hand, no officer is allowed to exceed his contract grant without previous sanction, and an officer allowing his expenditure to exceed the sanctioned grant, makes himself liable for recovery of the excess from his personal pay and allowances. All expenditure incurred by an officer which falls under any of the detailed headings mentioned in column 1 of Annexure A, must be paid for from his contract grant, and claims for extra grants owing to increase of expenditure of any particular class or owing to new circumstances will not be allowed, unless it is clearly proved that an unusually large burden has been thrown on the contract grant. Details of this expenditure are not required by the Accountant General except for “peons’ uniforms and belts” and “books and publications,” which may

No. 285.

Page 61, Article 97, paragraph 12—

Cancel sub-paragraph 2 inserted as per Addendum No. 140, dated 6th December 1907.

(G. R., F. D., No. 3081, dated 26th September 1912, and A. G.'s orders, dated 2nd July 1915 in E.)

Article 97—

Add the following as para. 9-A under the heading “IV.—Counter-signed Contingencies”:—

9-A.—In making large payments in excess of the office permanent advance on an abstract contingent bill to persons not on the establishment of the officer who prefers the bill, the bill may be endorsed in favour of the contractor, after it is checked and passed for payment by the head of the office. It should then be made over to the contractor to be presented at the Treasury for payment, and, to guard against the payment of fraudulent bills, an advice giving all particulars of the bill should be simultaneously issued to the Treasury Officer making the payment. The Treasury Officer should check the bill, when presented by the party, with the advice and, after satisfying himself of the identity of the person, make the payment.

[C. G.'s letter No. 3420, dated 3rd February 1909 (Inward No. T. A. M.—2059) and G. R., G. D., No. 1598, dated 25th March 1909 (Inward No. T. A. M.—2476.)]

Page 61, Article 97, paragraph 12—

Add the following as sub-paragraph 2 :—

2. There is no objection to transfer the grants from contingencies to establishment.

(A. G.'s order dated 27th March 1907, T. A. I.)

(No. 140, dated 6th December 1907.)

Page 61, Article 97, para. 12—

Omit the words. “The sanction of Government, etc.,” to “Same Office” in lines 5 to 7.

Also add the following after the words “Contract Grants” in line 7 on page 62 :—

They may also sanction transfers from the grants for “Special” contingencies to meet deficiencies in the grants for “Countersigned” or “Audited but not Countersigned” contingencies and *vice versa* under their control and under the same major head.

(No. 80, dated 26th October 1906.)

Substitute the following for paragraph 12:—

12. With regard to transfers of grants the primary condition is that all transfers from one major head to another require the sanction of the Local Government or of the Government of India, when they are from or to Imperial major heads (except in the cases mentioned in the statement below):—

Class of contingencies as per Annexure A.	Power to whom delegated.	Conditions of delegation.	Number and date of order authorizing the delegation.
Class A to Class A (contract grants.)	Commissioners of Divisions and Commissioner in Sind as regards grants from one major head to another or from one district to another within their respective charges.	Provided that (a) all such transfers are communicated to the Accountant General; (b) the savings are either real or are restored during subsequent period of the contract so that no application to Government for additional grants required in consequence of such appropriations should become necessary.	G. R., F. D., No. 1448, dated the 21st April 1904. G. I., F. D., No. 2814-Ex., dated 8th May 1907, and G. R., R. D., No. 6067, dated 17th June 1907.
Do. ...	Commissioner of Customs, Salt, Opium and A'bkari and Commissioner in Sind as regards grants from and to the heads 5.—Salt and 9.—Customs within their respective jurisdictions.	Do. ...	G. I., F. & C. D., No. 4001-A., dated 23rd June 1904. G. R., F. D., No. 2370, dated 11th July 1904.
Do. ...	Collector of Salt Revenue, Bombay, as regards grants from one division to another.	Do. ...	G. R., F. D., No. 1763, dated 23rd May 1890.
Do. ...	Superintendent of Stamps as regards grants under 6.—Stamps from one district to another.	Do. ...	G. R., F. D., No. 1696, dated 12th May 1905.
Do. ...	Commissioner of Customs, Salt, Opium and A'bkari, Bombay, and Commissioner in Sind as regards grants under 7.—Excise within their respective control.	Do. ...	Do.
Class of contingencies as per Annexure A.	Power to whom delegated.	Conditions of delegation.	Number and date of order authorizing the delegation.
Class A to Class A (contract grants.)	Prothonotary and Registrar, Original Side, High Court, as regards grants of one office to another under him.	Provided that (a) all such transfers are communicated to the Accountant General; (b) the savings are either real or are restored during subsequent period of the contract so that no application to Government for additional grants required in consequence of such appropriations should become necessary.	G. R., F. D., No. 768, dated 4th March 1890.
Do. ...	Director of Public Instruction as regards grants of one educational office or institution to another.	Do. ...	G. R., F. D., No. 1448, dated 21st April 1904.
Do. ...	Surgeon-General with the Government of Bombay as regards grants from one medical institution to another.	Do. ...	Do.
Do. ...	Sanitary Commissioner as regards grants of offices in the Sanitary Department.	Do. ...	Do.
Class A to Class B.	All disbursing officers as regards charges under the same major head.	.....	G. R., F. D., No. 2918, dated 27th August 1895.
One detailed head under Class B(c).	Do. ...	.....	Do.
Detailed heads under B(b) to detailed heads under B(c) or vice versa.	(1) All countersigning officers as regards grants of the same office. (2) All controlling officers as regards grants from one office to another under their control.	.....	Do.
Class B(a) to Class B(b) or B(c) and vice versa.	All controlling officers so far as the grants under their control and under the same major heads are concerned.	.....	Do.

(No. 118, dated 12th July 1907.)

Add in the 4th line of the Note within the brackets—

“G. I., F. D., No. 2814-Ex., dated 8th May 1907, and G. R., R. D., No. 6067, dated 17th June 1907,” after the words “3rd January 1900.”

(No. 118, dated 12th July 1907.)

future distribution whenever necessary. Thus in case contingent expenditure of this class becomes necessary, which has not been foreseen at the time of framing the yearly estimates and cannot be met from the grant of a particular office, the controlling officer must always endeavour to meet it by transferring a portion of the grant of another office under his control, provided such grants are under the same major head of account; in such cases no further reference to Government will be necessary. The Government have authorized the Accountant General to return without taking any action any applications that may be received for fresh sanction, which do not clearly show that every endeavour has been made to provide for the fresh charge by re-distribution of sanctioned grants or otherwise.

9. In the Jail Department all charges are for the purposes of account, treated as countersigned, though where special sanction of Government is necessary, it has to be obtained. All the charges are paid on abstract bills in the first instance, and detailed bills are sent to the Accountant General through the Inspector General of Prisons.

V.—AUDITED BUT NOT COUNTERSIGNED CONTINGENCIES.

10. The contingencies of the last class named above, do not require countersignature or specific sanction, and are passed on the responsibility of the disbursing officer up to the limit of his budget grant. They have been excluded from the category of contract contingencies, because they are of a varying nature and are not amendable to much control or economy. In the case of these contingencies, it is the duty of the disbursing officer to see that the expenditure is not more than the occasion demands, and that whenever any fixed scale is laid down, the expenditure is in accordance with that scale.

VI.—DISTRIBUTION OF GRANTS AND THEIR TRANSFERS.

11. As soon as the budget for the year is sanctioned by the Government of India, the Accountant General communicates the grants sanctioned for non-contract contingencies to the disbursing and controlling officers. In a few cases grants are communicated only after re-distribution by the controlling officer. These grants are the maxima up to which expenditure may be allowed without the previous sanction of Government, and each officer must try to keep his expenditure within the sanctioned limits. Contract grants are not communicated as they are fixed for a term of years by Government, and do not vary from year to year. Should any necessity for an extra grant arise, application for it should be made to the controlling officer without any delay. It will be the controlling officer's duty to re-adjust the grants for the offices under his control, so as to avoid application for an extra grant from Government. Should it however be unavoidable, he should apply to Government, as early as possible, submitting the necessary re-appropriation statement.

12. With regard to transfers of grants, the primary condition is that all transfers from one major head to another (except in the case of stationery purchased in the country) require the sanction of the Local Government, or of the Government of India when they are from or to Imperial major heads. The sanction of Government is also required for transfers of grants for special contingencies, either from one office to another or for any other purpose in the same office. Disbursing officers may (though they are not bound to do so) transfer a portion of their contract grant to meet deficiencies in the grant for non-contract charges under the same major head. They may also make trans-

fers of grants from one detailed head under "audited but not countersigned," to another. A countersigning officer may transfer from "audited but not countersigned" to "countersigned" or *ice versa* in the grants of the same office, and in the detailed heads coming under both these classes. Controlling officers may exercise all the powers of countersigning officers, and also make transfers of grants of one office to another under their control, except in the case of contract grants. But in the case of transfers made by the Commissioner of Customs, Salt, Opium, etc., of Abkari Inspectors whose salaries are personal, a portion of the excise contract grant may be transferred from one district to another with the consent of the Collector. The Prothonotary and Registrar, Original Side, High Court, has power to transfer a portion of the contract grant of one office to another under him. The Collector of Salt Revenue may transfer a portion of the contract grant sanctioned for one division to another.

NOTE.—Controlling Officers are authorized to sanction transfers of grants of any class of expenditure, except grants for Gazetted 'Officers' salaries,' to meet excess expenditure over the grant for travelling allowances under the same major head (*vide* Government Resolution, Financial Department, No. 6, dated the 3rd January 1900.) These orders also apply to transfers of grants to meet expenditure on "carriage of constabulary," under the major head 20—Police. (*Vide* Government Resolution, Financial Department, No. 1081, dated the 14th March 1902.)

13. Transfers of grants from one class to another or from one office to another, should be communicated to the Accountant General by the officer sanctioning the transfer, in the following form :—

The undersigned begs to intimate to the Accountant General that the following transfer of grants has been sanctioned by him :

	FROM			TO		
	Office.	Class.	Amount.	Office.	Class.	Amount.
			Rs.			Rs.
Grant as it stood before the transfer						
Amount of transfer sanctioned						
Amount as it stands after the transfer						

It must however be understood that the transfer of an ascertained saving only can be allowed.

14. The following procedure is prescribed for the Police Department :—

Applications for the sanction of Government to expenditure on special contingencies, which cannot be actually incurred without a reference to Government, whether budgetted for or not, should be submitted to Government by the Inspector General of Police through the Divisional Commissioner. Applications for the sanction of Government to expenditure which has not been foreseen and budgetted for, should be similarly submitted when the charge exceeds or is likely to exceed Rs. 100, or where the charge is such as cannot be incurred without the special sanction of Government irrespective of the amount. In the case of unforeseen charges not exceeding Rs. 100, the power of granting sanction has been delegated to the Commissioners, provided they are able to meet the excess expenditure by reappropriations from the grant for travelling allowances allotted

to their divisions. This power is not to be exercised in the following cases:—

(a) When the charges require the previous sanction of Government.

(b) When the charge can be met by the Superintendents from their contract grants, or by the Inspector General of Police from the grants for “countersigned” and “audited but not countersigned” contingencies.

(c) To supplement deficiencies under other heads, for which a discretionary allowance is placed at the disposal of the Inspector General of Police.

Reappropriations from contract grants of District Superintendents of Police to meet deficiencies in grants for non-contract charges, require the sanction of the Inspector General, except in regard to audited but not countersigned contingencies.

VII.—REGISTER AND VOUCHERS.

15. A register should be maintained by each disbursing officer in the form annexed to this circular, which provides for all classes of contingent expenditure in one register. Each countersigning officer should maintain a register for the record of the expenditure the bills for which he countersigns. Controlling officers are expected to inspect the contingent registers of offices subject to their control, with a view to seeing that the registers are properly maintained, that expenditure on account of one class has not been entered under another class, and that there is no irregularity.

16. Special forms of bills have been provided for the different kinds of contingencies. Contingencies falling under Classes A and B.(c) should be drawn on one bill, and “special” and “countersigned” contingencies should each be drawn on separate bills. All the forms make provision for showing the balance available for expenditure after each bill is paid. In the case of contract contingencies, the grant available for expenditure during the year is the fixed sum *plus* the saving or *minus* the excess in the previous year, and in the case of all other contingencies the sanctioned grant for the year (with the subsequent changes under orders of the controlling officer). Only in cases of contingencies mentioned in the margin of paragraph 8 and in paragraph 9, payment may be made on abstract bills. In all other cases the charges should be billed for in the appropriate form for payment at the Treasury. When payments are made on abstract bills, detailed contingent bills should be submitted to the countersigning officer direct. No officer will be allowed to draw money on a contingent abstract subsequent to the 10th of any month, unless he attaches to the first abstract presented for payment at the Treasury, after that date, a certificate to the effect that his detailed contingent bills for the preceding month have been forwarded with all the necessary vouchers to the countersigning officer. Treasury officers will be particularly careful to refuse payment of abstract bills after the 10th, unless supported by the certificate (written on the bill itself) referred to above. As it is important that expenditure incurred in one year, should not be left over to be paid for in another year, all disbursing officers should be careful, in the month of March each year, to send bills for countersigned contingencies for countersignature in time for their return for payment by the 31st March. Of course in the case of those contingencies which can be drawn on abstract bills this will not be so necessary, as the charges can be drawn on abstract bills up to the close of the month.

17. The allotments to subordinates should be made by the disbursing officer from his sanctioned grant under each major head. The procedure laid down in Section X should be followed by Collectors, Judges and District Superintendents of Police, with regard to the expenditure of themselves and their subordinates.

18. When an invoice is received for any articles obtained from another department or office, the cost of which, had they been purchased locally, would have been paid from the contract allotment, such invoice should accompany the bill for adjustment in the Accountant General's office, and a deduction should be made from the balance available for expenditure by a distinct entry in the bill.

VIII.—SUB-VOUCHERS.

19. *Contract Contingencies.*—The sub-vouchers for peons' uniforms and belts should be sent to the Accountant General. The rest should be retained until the controlling officer's inspection of the office is over. They may be destroyed after the completion of three account years.

Special Contingencies.—All the sub-vouchers in excess of Rs. 10 should be attached to the bill at the time of payment from the Treasury which will send them to the Accountant General.

Countersigned Contingencies.—All sub-vouchers for clothing to peons and other sub-vouchers for sums in excess of Rs. 10 should be attached to the detailed bill sent to the controlling officer, who will send to the Accountant General all those which are in excess of Rs. 100. When an officer countersigns his own bills all sub-vouchers in excess of Rs. 10 should be attached to the bill for transmission to the Accountant General.

Audited but not Countersigned Contingencies.—All sub-vouchers for postage (except bearing postage) charges and telegraph charges should be attached to the bill. With regard to other charges the rule about countersigned contingencies should be followed.

IX.—PERMANENT ADVANCES.

20. A District Officer, Judge or other head of an office can only be allowed one permanent advance for himself and his subordinates in all departments and for all classes of contingent expenditure.

21. A portion of a permanent advance can never be refunded. If a subordinate holding a portion of a permanent advance is transferred from the control of one officer to that of another, he should refund so much of the permanent advance as he holds, to the officer who holds it from the Accountant General, and re-draw whatever may be necessary from his new chief.

Example.—A Subordinate Judge, subordinate to the Judge of A., is transferred with his charge to the jurisdiction of the Judge of B., he must refund the permanent advance held from the Judge of A. and apply for a share of the permanent advance held by the Judge of B.

22. On the 15th April each year every officer who may have a permanent advance should send an acknowledgment in the following form direct to the Accountant General :—

As required by Article 78 of the Civil Account Code, I hereby
acknowledge that the sum of rupees _____, on account of the

permanent advance assigned to my office, and no more on any other account, is due from and to be accounted for by me.

No.

Signature

Date

Designation.

And whenever during the year there is a transfer of charge of the office, a similar acknowledgment should be appended to the report required by Article 47 of the C. A. C.

23. Acknowledgments of a portion of a permanent advance should be sent to the head of the department, not to the Accountant General, and such acknowledgments should be submitted (a) on 1st April each year and (b) whenever there is a transfer of charge of the subordinate office.

24. It will be desirable for officers whose permanent advances are distributed amongst several subordinates to examine the acknowledgments held before making the acknowledgment for the whole advance.

X.—PROCEDURE WITH REGARD TO SUBORDINATE DISBURSING OFFICERS.

25. Mámlatdárs and other officers who incur contingent charges from the Collector's grants are more numerous in this Presidency than elsewhere, and the following arrangements exist for dealing with them in order to avoid the necessity of preparing the numerous bills which were formerly drawn.

26. The Collector should arrange that one officer only (the Huzúr Deputy or any other officer who may be preferred) should draw up contingent bills, and that all bills be paid at the District Treasury only.

27. Each officer to whom a portion of the Collector's permanent advance is entrusted should, once a week, send to the head-quarters' office a simple unclassified list of items paid, with vouchers attached; this will be examined, the items, if approved, will be entered in the contingent register of the head of account concerned, and the total of the list will be repaid to him in the manner explained further on.

N.B.—This arrangement, it will be noticed, does away with the necessity for the old "Petty Supply allowances" which merged in the existing contract grants.

28. To work this plan conveniently it should be arranged that each Mámlatdár, or other officer temporarily or permanently away from head-quarters, should send in his list of contingent expenses on such a date as will ensure it reaching the Treasury on a stated day in each week (say every Saturday); officers at head-quarters such as the head-quarters Mámlatdár who have a portion of the permanent advance, should also send in a weekly list on the day arranged, and the recoupment of the several advances will then be proceeded with.

29. When the postings in the contingent register are completed, a line should be drawn across the register, and a bill or bills drawn up in accordance with C. A. C., Article 83, and presented for payment at the Treasury. Except at the end of the month a bill need not be drawn up for heads such as "Stamps," "Excise," "Horse-breeding Operations," etc., in cases in which the expenditure has been so insignificant as not to inconveniently reduce the head-quarters permanent advance, but, in presenting for payment the bills that are drawn, "cash orders" should be taken in part payment and sent to the several

officers at out-stations from whom lists of expenditure have been received, the amount drawn in cash being used to recoup the permanent advance at head-quarters.

30. If any *táluka* or other list is received late, the others should not be delayed in settlement, but payment of this particular list or any others of a special nature may conveniently be made by means of a "cash order" paid for from the permanent advance at head-quarters, without presenting a bill every time.

31. Under this system, it will be noticed that the *Mámłatdárs* will not in any circumstances disburse contingent charges from their Treasury balance, and all vernacular and otherwise informal vouchers will cease to exist as vouchers to the lists of payments and will become merely sub-vouchers to the contingent bill. Every contingent charge should be paid from the permanent advance, which does not belong to any particular branch of the office (C. A. C., Article 77), but is available for primarily paying contingent charges of every branch of the Collector's charge.

32. In the case of Government Stallion charges, one moiety of which is payable from Local Funds, the full charge should be paid in the first instance from the permanent advance of the officer incurring the charge and should be included in the weekly list submitted by *Mámłatdárs* and others in accordance with paragraph 27. But the *Huzúr Deputy*, or other officer dealing with contingencies at head-quarters, should draw up two bills (1) for the local moiety which should be paid by the Local Fund under Local Fund rules and which needs no countersignature *after* payment, and (2) for the provincial portion, which should be in the form of an abstract bill and be subject to the submission of a detailed bill for the countersignature of the controlling officer.

33. If from any unforeseen cause a *Mámłatdár* or other officer should require to make a payment on account of contingencies which the balance of his permanent advance will not cover, and the nature of which will not admit of delay pending reference to head-quarters, he may draw the amount as a "Miscellaneous advance" to be immediately recouped. In each such case an explanation in justification of the advance should be given in the bill.

34. The above procedure should, as far as possible, be followed by District Judges, District Superintendents of Police, and other officers whose subordinates incur expenditure in this way.

XI.—STATIONERY.

35. Charges for country stationery and carriage of stationery incurred in

Bottles for ink.
Glue.
Gum.
Gum-pots.
Ink.
Inkstands.
Needles.
Paper.
Pens.
Pen-knives.
Pins.

Rubber.
Sand.
Sealing wax.
Scissors.
Silk.
Tape.
Thread.
Twine.
Wax cloth.
Any other petty articles
of stationery not spe-
cially named above.

large offices are, under Article 98 (f) of the C. A. C., to be debited to the major head "30—Stationery and Printing." For the purposes of this rule country stationery is taken to mean all articles of stationery as stated in the margin purchased in the local market whether of Indian or European manufacture. The rule should

be understood to apply to the following offices:—

3.—LAND REVENUE.

1. Collectors and Deputy Commissioners in Sind and their subordinates.
2. Superintendents of Survey.
3. Superintendent of Photozincographic Office.
4. Director of Land Records and Agriculture.

5.—SALT.

1. Collector of Salt Revenue and his subordinates.
2. Collector of Salt Revenue in Sind.

7.—EXCISE.

District Collectors and their subordinates.

9.—CUSTOMS.

1. Collector of Customs, Sind.

18.—GENERAL ADMINISTRATION.

1. Commissioners of Divisions.
2. Commissioner in Sind.

19A.—LAW AND JUSTICE.

District Judges and Special Judge, Dekkhan Agriculturists' Relief Act, including Subordinate Judges.

20.—POLICE.

Superintendents of Police, including those of the Agency Police.

25.—POLITICAL.

1. Political Agent, Mahi Kántha.
2. Do. Káthiáwár.
3. Do. Pálanpur.
4. Resident at Baroda.

36. The majority of the offices included in the above list are allowed combined contract grants for charges debitable to the respective departments and to the major head "30—Stationery and Printing." They may incur expenditure in any proportion they like so long as the total expenditure payable out of the grant does not exceed the amount available.

37. Rubber stamps should be obtained through the Superintendent of Stationery, who should submit the acknowledgment of the indenting officer with an impression of the stamp as a voucher for payment.

XII.—FURNITURE AND DEAD-STOCK.

38. Articles of furniture for a newly created office or institution should in each case receive Government sanction. New sets of furniture for travellers' bungalows should be treated in the same way as furniture for a newly created office.

39. In all cases where contract grants are allowed, additional articles of furniture may be purchased by the disbursing officer from his contract grant

whether such articles are to replace old ones or not. In cases in which contract grants are not allowed, such articles may be purchased by the disbursing officer within the limit of budget provision, when the value of each article does not exceed Rs. 30; and the controlling officer may sanction similar purchases within budget provision up to any amount. Officers who control their own contingencies will exercise the powers of a controlling officer in this respect.

40. The previous sanction of Government should be obtained in all cases in which the cost cannot be met from the sanctioned grants at the disposal of the disbursing and controlling officers.

41. Articles supplied under special rules or of unusual character such as those mentioned below, should not be purchased without the sanction of Government, and the same rule applies to all articles of European manufacture which must, under Article 98 (*k*) of the C. A. C., be obtained by indent on the Secretary of State. If however the cost of each article does not exceed Rs. 50, and can be met from the officer's contingent allowance, Government sanction is not necessary :—

Iron safes.

Boats.

42. Applications for punches (to cancel stamps) required by officers in the Revenue and Judicial Departments should be made to the Superintendent of Stationery, who should require officers applying to state when the last supply was made with a view to preventing too frequent applications for new ones.

43. Scales for weighing coin required by Huzúr and Táluka Treasuries should be obtained from the Bombay Mint. It is not necessary to purchase scales to weigh more than Rs. 200.

44. The local purchase of Chubb's locks is not admissible. They should be obtained by indent on the Stationery Office. It must, however, be understood that Chubb's locks may ordinarily be purchased for the doors of Treasury strong rooms of Huzúr Treasuries only, good brass locks of Indian manufacture being sufficient for other purposes.

XIII.—CLOTHING TO PEONS.

45. The following is an abstract of the rules prescribed by Government under C. A. C., Chapter 6, Article 98 (*j*), for clothing to peons and petty officers in offices, the cost of which is Provincial or divided between Imperial and Provincial.

46. (*a*) All Government peons and bailiffs are allowed annas 12 in the Presidency and Rs. 1-8-0 in Sind, biennially, for tape for belts including the cost of material and making.

Note.—Officers in the Presidency Proper may give their peons cloth belts, provided the cost does not exceed Rs. 1-8-0 per head every four years, instead of tape belts at a cost of 12 annas per head every two years.

(*b*) Peons and petty officers of the officers enumerated in Annexure D receive allowances on the following scale to cover the cost of making up the coats and for any other local purchases of clothing, the woollen

Page 68, Article 97, paragraph 41—

Add the following as a Note :—

Note.—Iron safes manufactured in India can be purchased without the sanction of Local Government provided the cost of each does not exceed Rs. 300 and can be met from the contingent grant of the officer.

(G. R., G. D., No. 7463, dated the 12th December 1907: Ind. No. T. A. M.—1382 and F. D., Endorsement No. 448, dated 25th January 1908: Ind. No. T. A. M.—1524.)

(No. 141, dated 6th January 1908.)

Insert the following new clause :—

Article 97, paragraph 46.

A biennial grant of Rs. 16 for each of the male and female attendants and Rs. 13-8-0 for each of the peons at the Central Lunatic Asylum, Yerávdá, has been sanctioned for the supply of uniforms and belts.

(G. R., F. D., No. 81, dated 8th January 1914.)

No. 236.

Page 69, Article 97—

Substitute “ (j) ” for “ (i) ” at the beginning of the new clause inserted by correction slip No. 143, dated 13th January 1908, below paragraph 46.

(No. 236, dated 14th February 1911.)

Page 69, Article 97, paragraph 46—

Insert the following new clause :—

(k) Sub-Registrars' peons are allowed a clothing grant not exceeding Rs. 8 per head biennially. This amount is inclusive of the cost of woollens (which will be purchased locally) but exclusive of the cost of badges and tape for belts which can be furnished to the peons under paragraphs 5 and 46(a) respectively of this Article.

(Government Resolution, Financial Department, No. 3155, dated the 29th September 1910).

(No. 237, dated 6th February 1911.)

No. 284.

Add the following as a note below Article 97, paragraph 46(*h*), page 69 :—

The peon of the Assistant Dángs Diwan may be supplied with warm clothing every two years.

(G. R., R. D., No. 3511, dated 24th March 1915).

No. 287.

Page 69, Article 97, paragraph 46—

Add the following new clause :—

The supply of liveries to the two Darwans and one night watchman of the Paper Currency Office, Bombay, should be allowed on the same scale as that for peons.

(G. I., F. D., letter No. 884-F.E., dated 5th August 1915 : Ind.
No. P—1740.)

Delete the portion commencing from "and" . . . in line 3 to "grants" in line 4 of the clause (d), Article 97, paragraph 46 and substitute the following for clause (g):—

(g). Capitation grants (annual) for the supply of clothing, belts, etc., to certain menials of Revenue and Judicial Establishments have been fixed as detailed below:—

Presidency Proper.

				Rs.	a.	p.
(a)	Court criers of District Courts and petty officers of peons on Huzúr Establishments, <i>e.g.</i> , establishments of Collectors, Assistant and Deputy Collectors, District Judges	...	...	9	0	0
(b)	Peons on Huzúr Establishments, petty officers of peons and peons on Táluka Establishments (including the establishments of Subordinate Judges) and Chaukidárs of District Bungalows:—					
S.	(i) in districts where it is usual to supply umbrellas to these menials	...	...	6	8	0
	(ii) in districts where it is usual to supply kamblis	...	...	6	12	0
	(c) Other menials such as Farashes, tent-pitchers, chaukidárs, etc., to whom clothing is now allowed	...	...	5	4	0

Sind.

(d)	Court criers of District Courts and petty officers of peons on Huzúr Establishments, <i>e.g.</i> , establishments of Collectors, District Judges and Assistant and Deputy Collectors	...	...	14	7	0A
		...	...	11	3	0B
(e)	Peons on Huzúr Establishments	...	...	10	11	0A
		...	...	8	15	0B
(f)	Petty officers of peons on Táluka Establishments.			10	4	0A
				6	12	0B
(g)	Peons on Táluka Establishments and Kotars	...	...	8	12	0A
		...	...	6	12	0B
(h)	Chaukidárs of district bungalows	...	...	6	12	0
(i)	Night watchmen	...	...	2	0	0
(j)	Khalasis	...	...	4	0	0
(k)	Other menials to whom clothing is now allowed	...	...	4	4	0

A.—In the case of those employed in Karáchi City including those of offices which remain during the monsoon months at Karáchi.

B.—In the case of others.

NOTE 1.—These capitation grants include the cost of cloth which should be purchased locally. They are admissible in respect of those menials to whom clothing is at present given though their pay may have been treated as a contingent charge.

NOTE 2.—These grants are the maximum amounts admissible and it is not intended that they should necessarily be expended in full.

NOTE 3.—These orders do not apply to the menials of the Judicial Commissioner's Court in Sind.

NOTE 4.—The expenditure on account of supply of clothing to peons of Circle Inspectors should be treated as an item of Contract contingencies and met from the Collector's contract grant under 3—Land Revenue.

NOTE 5.—The system of capitation grant should be combined with the system of supply by contract controlled in the Presidency Proper by Commissioners of Divisions and in Sind by the Commissioner in Sind, who should arrange for tenders being invited for the supply of the articles required and for the settlement of the details in the contract.

NOTE 6.—Savings of one year in these grants may be carried over from year to year for 5 years the period synchronizing with the quinquennium for which contract grants are fixed.

Add the following as a note below Article 97, paragraph 46 (*d*), page 69.

Note.—The sanction of Government is necessary if the contract grant is not sufficient to meet the charges. The discretionary grant can only be utilized for purposes mentioned in paragraph 6 of the contingent circular and no allotments from it can be made for special expenditure.

Vide T. A. D. II—3056, dated 16th January 1907, and notes attached hereto.)

(No. 97, dated 2nd April 1907.)

Chapter 6, page 69—

Insert the following new clause below paragraph 46 of Article 97 :—

K. The Masháls of the Agent to the Governor, Káthiáwár, should be provided cheap cotton clothing at a cost of Rs. 4 per annum per head, the same being met from the Agent's Contract grant.

Government Resolution, Financial Department, No. 1665, dated the 14th April 1913 : Ind. No. E—297.)

No. 238.

Page 69, Article 97, paragraph 46—

Add the following new clause :—

(l) The bicycle orderly of the General Department of the Secrétariat is entitled to be supplied with a cape annually at a cost not exceeding Rs. 3-8-0.

(Government Resolution, Financial Department, No. 2977, dated 19th September 1911.)

(No. 238, dated 25th September 1911.)

Page 69, Article 97, para. 46—

Add the following new clause :—

(b) The two peons on the Establishment of the Dangs Divan may be allowed warm clothing every second year at a cost not exceeding Rs. 8 per head instead of Rs. 4 annually at option as in the case of the peons of the Taluka Establishment, the expenditure being met out of the Contract Grant of the Political Agent, Surat.

(*Vide* G. R., R. D., No. 249, dated 10th January 1907.)

(No. 89, dated 18th February 1907.)

Page 69, Article 97—

Insert the following as paragraph 46(*m*) :—

46(*m*) The peons and a servant of the Ahwa Dispensary (Dángs) may be allowed warm clothing every second year at a cost not exceeding Rs. 8 per head. The cloth required should be purchased locally and is not to be supplied by the Superintendent of Stationery.

(Government Resolution, Revenue Department, No. 8299, dated 21st August 1907, Government Resolution, Revenue Department, No. 2202, dated 29th February 1908, Government Resolution, Revenue Department, No. 2351, dated 24th March 1911).

(No. 239, dated 27th June 1911.)

No. 235.

Page 69, Article 97, note under paragraph 46(c) —

After the word “ Mukádam ” in line 1 insert “ Durwans and liftman ”
(Government, Financial Department, Memorandum No. 593, dated 3rd February
1908, and No. 2332, dated 19th July 1911).

(No. 235, dated 28th July 1911.)

Chapter 6, page 69—

Insert the following new clause below paragraph 46 of Article 97 :—

J. The petty officers (one Jamadár and two Chobdárs) of the Agent to the Governor, Káthiáwár, should be allowed liveries at a cost of Rs. 20 per head biennially exclusive of the cost of cloth supplied by the Superintendent of Stationery.

(Government Resolution, Financial Department, No. 1609, dated the 18th April 1913 : Inward No. E—247.)

Page 69, Article 97 paragraph 46—

Add the following new clause :—

(o) The supply of warm clothing on the following scale to each of the peons accompanying the High Court Judge on Inspection duty has been sanctioned in addition to the usual supply of clothing :—

One woollen blanket at Rs. 4.

One woollen jersey at Rs. 2.

When a peon has been given a blanket at Rs. 4 he will not be entitled to have a second blanket also at Rs. 2-4-0 under paragraphs 53 and 54 below.

(Government Resolution, Financial Department, No. 2753, dated 18th July 1913 : Ind. No. P.—1591.)

Page 69, Article 97—

Add the following as Note 2 under paragraph 46 (b) :—

Note 2.—The above rate for peons in the Bombay City is applicable to the peons of Members of Council, the High Court, Secretaries to Government, Commissioners, including the Commissioner and Judicial Commissioner in Sind and the Commissioner of Customs, Salt, Opium and A'bkári.

(G. R., F. D., No. 1918, dated 16th April 1907.)

(No. 119, dated 13th August 1907.)

For the word "Peons" in line 1 of paragraph 46(c) substitute the words "petty officers" and cancel the entry "Peons—Rs. 20" below the paragraph 46(c).

(G. R., F. D., No. 1918, dated 16th April 1907.)

(No. 119, dated 13th August 1907.)

Page 69, Chapter 6, paragraph 46 of Article 97—

Add the following to clause "J" inserted by Correction Slip No. 256 :—

They should also be allowed a biennial allowance of Rs. 15 each for a turban, a kamarband and light cotton clothing.

The peons in the office of the Agent to the Governor, Káthiáwár, should be allowed a biennial allowance of Rs. 15-8-0 as shown below :—

Rs. 12 0 0 For making up the coat and for any other local purchases of clothing.

„ 3 8 0 For a turban.

Rs. 15 8 0

(*Vide* G. R., F. D., No. 3588, dated the 4th October 1913.)

Page 69, Article 97, paragraph 46—

Add the following new clause (n):—

(n) The three peons sanctioned for the Weaving Assistants to the Registrar, Co-operative Credit Societies, Bombay Presidency, should be allowed clothing on the scale allowed to peons of Mámlatdárs and other Táluka Offices.

(Government Resolution, General Department, No. 3457, dated 2nd May 1913 : Ind. No. T. All.—606.)

9, *Article 97*, paragraph 46 (b)—

Add the following as note 4 under this paragraph:—

“*Note 4.*—Chaukidárs and farashes in Commissioners’ offices should be treated, as regards the supply of clothing, in the same way as peons in those offices.”

(G. R., R. D., No. 1738, dated the 17th February 1909; Ind. T. A. III—3776); Financial Endst. No. 1013, dated the 8th March 09; Ind. No. T. A. III—3874.)

(No. 184, dated 22nd March 1909.)

e 69, Article 97, paragraph 46 (o)—

Add the following as note 3 under this paragraph :—

“ *Note 3.*—The concession referred to in note 1 in regard to supply of turbans for head peons and peons at the Presidency Town extended to all peons who are employed at Karáchi (including those of offices which remain during the monsoon months in Karáchi).”

(G. R., F. D., No. 3525, dated 24th August 1908; T. A. IV., 1775.)

(No. 166, dated 3rd November 1908.)

No. 143.

Page 69, Article 97, paragraph 46—

Add the following new clause:—

(i) The peon in charge of the Traveller's Bungalow at Sholápur should be allowed cheap cotton clothing as in the case of Mámlatdár's peons.

(G. R., R. D., No. 12197, dated 10th December 1907: Ind. No. T. A. 4169).

(143, dated 13th January 1908.)

cloth required being supplied on indent *biennially* by the Superintendent of Stationery :

<i>Biennial.</i>		Peon.	Petty officer.
		Rs.	Rs.
(Maxima)... {	Mofussil ...	4½	9
	Bombay ...	12	20

Note.—The above grants do not include cost of turbans which may be purchased for peons at the Presidency town at the rates given below :

	Rs.	a.	p.
Turban for Head Peons ...	6	8	0
Do. Peons ...	3	8	0

- (c) Peons of Members of Council, the High Court, Secretaries to Government, Commissioners, including the Commissioner and Judicial Commissioner in Sind, and the Commissioner of Customs, Salt, etc., are allowed *biennially* :

Peons—Rs. 20. } Including the cost of cloth and of
 Petty officers—Rs. 60. } turbans.

Note.—The Mukadam of the Secretariat, and the Resident Doorkeeper and general Custodian of the Public Works Department, Secretariat, each should be considered a petty officer of peons. The Examiner of Public Works Accounts and the Oriental Translator should be regarded as attached to the Public Works Department and the Political Department of the Secretariat, respectively. The peons of the Commissioner in Sind's printing press are considered for this purpose as attached to his office.

- (d) Hamáls of the Secretariat and Record Offices, Faráshes of Commissioners, Tindal and lascars on the establishment of the Commissioner in Sind, and peons of Mámlatdárs and Subordinate Judges (provided the expenditure can be met without any increase of contract grants) are allowed Rs. 4 annually for the purchase of cheap cotton clothing, and hamáls and pankáwáls of the High Court, Rs. 3 per annum for cheap cotton clothing.
- (e) The peons of the Government Pleader, High Court, may be supplied with cloth at Rs. 8 per peon biennially at Government expense.
- (f) The two chobdárs attached to the office of the Agent for Sardárs in the Deccan are allowed Rs. 50 each biennially exclusive of cost of cloth.
- (g) Faráshes (of Collectors and Mámlatdárs) and tent-pitchers, whatever the actual work on which they are employed, may be ranked below peons; and as regards clothing, they, as well as permanent tent-pitchers, should be classed with Mámlatdárs' peons and allowed Rs. 4 annually for cheap cotton clothing. The faráshes of the District and Subordinate Judges' Courts may be allowed Rs. 4 annually, they being supplied at the discretion of the District Judges with cheap cotton clothing annually at Rs. 4 or with woollen clothing biennially at Rs. 8, provided the cost is met without an increase to the contract grant.

47. Heads of offices may supply woollen instead of cotton clothing so long as the cost does not exceed the grant sanctioned by Government.

48. Clothing cannot ordinarily be supplied to temporary peons, unless there is a prospect of the continuance of their employment for two years, in which case clothing may be allowed with special sanction.

49. Indents on the Superintendent of Stationery for cloth should be submitted through the Accountant General, on General Form No. 166E. (to be obtained from the Government Central Press), and should state distinctly the numbers of haváldárs, náiks, peons, faráshes, etc.

50. The charges on account of clothing to peons, etc., are to be defrayed from contract grants in all cases in which such grants are allowed, and should be supported by sub-vouchers.

51. The clothing of peons of Local Fund Account offices and of the President, District Local Boards, should be supplied at the cost of the Local Funds concerned.

52. The rules prescribed by Government for Provincial offices have been extended to the Imperial offices in Bombay, including the peons attached to the Bombay Dockyard, on the condition that, as a rule, only peons in attendance on gazetted officers will be supplied with liveries. Peons of all descriptions employed in the office of the Accountant General, Bombay, and the Currency Office, Bombay, are allowed liveries. Peons attached to the Bombay and the Karáchi Customs Houses who are not in attendance on gazetted officers, may be supplied with liveries, the cost of liveries supplied to such of them as are employed at private bandars being recovered from the private companies concerned. Amaldárs and peons in the Karáchi Customs House may be allowed urbans and kamarbands. The haváldárs and peons on the Bombay Mint establishment are allowed liveries, blankets, etc., at a cost not exceeding Rs. 15-2-0 a year per haváldár and Rs. 12-2-0 a year per peon or policeman. The persons employed under the Political Resident and the Registration Department, at Aden, are allowed Rs. 13 each annually including the cost of cloth.

53. Kámblis and umbrellas for peons can be purchased at the discretion of heads of offices, if the cost can be met from contract grants. Officers in the mofussil who have no contract grants, may purchase umbrellas yearly or kámblis every other year at a cost not exceeding annas 14 and Rs. 2-4-0 respectively.

In Sind great coats or posteens can be supplied to peons at a cost not exceeding Rs. 10 in five years, in lieu of the kámblis supplied to the peons in the Presidency Proper.

54. Menial servants other than peons are not entitled to liveries, kámblis or umbrellas at the expense of Government. In Bombay all peons and menial servants who are provided with liveries may be provided with blankets and umbrellas every monsoon. The Hamáls of the Government Observatory, Colába, are allowed kámblis as a special case.

XIV.—CLOTHING, POLICE AND SALT DEPARTMENTS.

55. The accounts and estimates will record the *net* cost to Government for "Clothing" charges of policemen and peons of the Salt Department, the deductions from the pay of the men on account of clothing being treated in the accounts as "Recoveries of Service Payments" of clothing expenditure.

56. The annual capitation grant for clothing to District Police has been fixed by Government, for European Constables, Poona, at Rs. 24, and policemen of the grade of Head Constable, First Class and downwards, at Rs. 10, in Sind, and Rs. 6, in other places. In the Salt Department it is Rs. 5-8-0 per man. As regards Presidency Police, a clothing grant of Rs. 45 per annum has been

Page 70, Article 97—

Add the following as paragraph 52-D to Article 97 :—

52-D “The crew of the launch of the Port Health Department, Karáchi, should be supplied biennially with warm clothing on the following scale, in addition to the summer clothing at Rs. 4 per head per annum sanctioned in Government Resolution, Financial Department, No. 3742, dated 2nd October 1906 :—

1 Blue woollen cap at annas 8.

2 Blue jerseys at Re. 1 each.

1 pair blue woollen serge trousers at Rs. 3 per pair.

(Government Resolution, Financial Department, No. 2186, dated 3rd July 1911).

(No. 242, dated 26th July 1911.)

Page 70, Article 79, para. 52—

Add the following :—

The scalesmen employed at the import sheds at the Prince's and Victoria Docks are to be supplied with uniforms (three blue drill suits, two caps, brass buttons, and a belt each), costing in all Rs. 400 biennially.

(*Vide* G. I., Dep. of Com. and Ind., No. 2644—44, dated 5th April 1906, embodied in the preamble to G. R., R. D., No. 3865, dated 21st April 1906.)

(No. 52, dated 16-5-06.)

No. 40.

After the word 'liveries,' in the 6th Line.
Applied to the three peons in the office
currency, Karachi.
, dated 20th February 1906.)

Page 70, para. 53 (a), Article 97—

Add the following as a note below paragraph 53 (a) :—

Note.—In Sind Kamblis may be purchased at a cost not exceeding Rs. 2-8-0 each instead of Rs. 2-4-0 each every two years.

(G. R., F. D., No. 3354, dated the 14th August 1907. Ind. No. IV, 1858).

(No. 129, dated 17-9-07).

No 39.

Page 70, paragraph 53—

Mark the first clause (a) and the second clause (b) and add the following words after the word “peon” in the first line of the second clause:—
“including farashes”.

(*Vide* G. R., F. D., No. 638, dated 14th February 1906.)

Substitute the following for the first sentence and clause (a) of this para. :—

56.—The Capitation Grant for clothing to Police has been fixed by Government as follows :—

(a) District Police (Presidency Proper).

(1) Foot Police—

(i) Head Constables on pay exceeding Rs. 20 per mensem—Rs. 6 per head per annum.

(ii) Head Constables and Constables on pay not exceeding Rs. 20 per mensem—Rs. 10 per head per annum.

The above rate is applicable to the Agency Police.

(2) Mounted Police Rs. 16 per annum.

(3) European Sergeants (Foot and Mounted)—Rs. 48 per annum.

The Capitation Grant for European Police should be amalgamated with the clothing fund for Native Police.

Add the following as clause (c) under paragraph 53.)—

Warm clothing can be supplied to the Peons and Ramoshis of Hyderabad Agricultural School under the orders of the Commissioner in Sind.

(*Vide* G. R., R. D. No. 699, dated 23rd January 1907 and G. R., R. No. 2850, dated 18th March 1907 : Ind. T. A. IV.—4735.)

(No. 99, dated 12th April 1907.)

No. 279.

Page 70, Article 97, paragraph 46—

Add the following new clause :—

The supply of clothing to the mechanical engineer in charge of the refrigerating plant of the Grant Medical College, Bombay, has been sanctioned at an annual expenditure of Rs. 17.

G. R., F. D., No. 4294, dated the 14th October 1914.

Add the following as Article 52-A on page 70 of the Bombay Treasury Manual :—

Government of India have sanctioned the following scale for the supply, biennially, of liveries to the peon establishment of the Baroda Residency :—

				Rs.
10	Peons at Rs. 20 each	...	...	200
2	Chobdárs at Rs. 60 each	...	...	120
1	Jamádár at Rs. 80	...	...	80

No. 244.

Page 70, Article 97, paragraph 54.

Insert a note—

NOTE.—The rate fixed for umbrellas is Rs. 1-4-0 each (Government Resolution, Financial Department, No. 3032, dated 22nd September 1911).

(No. 244, dated 7th October 1911.)

No. 278.

Page 70, Article 97, paragraph 54—

The Night Rámoshi and the two Hamals at the Gokuldas Tejpal Hospital, Bombay, are allowed an annual supply of umbrellas Kámblis.

G. R., F. D., No. 5557, dated 21st December 1914.

No. 288.

Page 70, paragraph 54—

Insert at the end the following note:—

“Note.—The word liveries in line 3 is intended to include any clothing (whether woollen or cheap cotton) supplied to menials at Government expense.”

(Vide A. G.'s order, dated 25th August 1915, on letter No. 423, dated the 28th July 1915, from the Prothonotary High Court: Ind. No. P.—1588).

Chapter 6, page 70—

Substitute the following for the last sentence of paragraph 52 of Article 97, regarding the peons at Aden :—

The following peons employed in the Aden Residency are allowed clothing at the rate of Rs. 15 per head per annum including the cost of cloth :—

Salt Department	...	... 1 Havaldár, 1 Weighman, 4 Peons.
Abkari Department	...	... 2 Havaldárs, 1 Náik and 15 Peons.
Income Tax	...	... 2 Peons.
Registration Department	...	... 1 Peon.
Shipping Office	...	... 1 Peon.
Treasury Office	...	... 1 Havaldár and 6 Peons.
Residency Office	...	... 1 Havaldár, 1 Hamál and 9 Peons.
Arabic Department	...	... 3 Peons.
Assistant Resident, Perim	...	... 1 Peon.
Court of the Resident, Aden	...	... 1 Havaldár and 5 Peons.
Cantonment Magistrate's Department	...	... 4 Peons.
Trade Registration Department	...	... 3 Peons.
Educational Department	...	... 3 Peons.
Civil Hospital Establishment	...	... 1 Peon.

Add the following as paragraph 52-B to Article 97 at page 70.

Government have sanctioned the following scale of cost of liveries; to be supplied annually to the following establishments at Aden :—

Aden Residency gig crew	... Rs. 9 per head.
Perim Residency boat crew	... „ 10 „
Port Surgeon's Steam Launch Succani and Lascar ...	... „ 13-2-0 each.
Driver and Stoker ...	... „ 8-7-2 „

Vide G. R., F. D. No. 942, dated 20th February 1907.)

(No 98, dated 2nd April 1907.)

No. 264.

Page 70, Article 97, paragraph 53—

Add the following as a new clause:—

(c) The rate for the purchase of umbrellas for mofussil peons other than those for whom capitation grants have been sanctioned in Government Resolution, Financial Department, No. 3535, dated 1st October 1913, is raised from annas 14 to Rs. 1-4-0.

(G. R., F. D., No. 3576, dated 3rd October 1913.)

Add the following as paragraph 52 C to Article 97 at page 70 :—

“ Government have sanctioned the supply of clothing to the peon of the Shipping Office at Aden on the scale allowed to other Residency peons, *viz.*, not exceeding Rs. 13 per annum (including the cost of cloth), the cost being paid from the Shipping Master's Contingent Grant.”

(*Vide* G. R., F. D., No. 185, dated 17th January 1910 ; Ind. No. T. A. III—3433.)

(No. 203, dated 23rd February 1910.)

Add the following as paragraph 52-B :—

“ 52-B.—The Peons of the Karáchi Currency Office are allowed clothing on the following scale, under the orders contained in G. I., F. D., No. 504-Ex., dated 28th January 1909 :

Rs. a. p.

4 0 0 each biennially for the purchase of summer clothing.

6 8 0 for the head peon. }
3 8 0 for each peon. } biennially for the purchase of turbans.”

Add the following to para. 52-A. on page

“ The Boat Establishment consist
lascars serving under the A'bkári Inspect
Kolába District may be given clothing bie
Rs. 5 per man, the cost being met fro
Collector under '7. Excise.' ”

(*Vide* G. R., F. D., No. 1693, dated 12th

(No. 58, dated 26-5-06.)

No. 199.

Add the following to the last sentence of paragraph 52 to Article 97, page 70.

(G. R., F. D., No. 4139, dated 28th November 1891, T. A. I.—2256 ; G. R., F. D., No. 4081, dated 14th October 1892, T. A. I.—1836) and Government of India, Foreign Department letter No. 51-E. B., dated 5th January 1906, received under F. D., Endt. No. 162, dated 10th January 1906 ; Ind. No. T. A. III—2689.)

(No. 199, dated 10th March 1910.)

Add the following as clause (d) under this paragraph :—

“ All heads of offices in the Karáchi District are authorized to supply peons serving under them either with great coats at a cost not exceeding Rs. 10 in five years or with summer clothing costing Rs. 4 every five years as they consider best, provided that all peons in the same office shall have either great coats or summer clothing and the cost is met from contract grants.”

(G. R., F. D., No. 3525, dated 24th August 1908 ; T. A. IV., 1775.)

(No. 167, dated 3rd November 1908.)

55. The accounts and estimates will record the *net* cost to Government for "clothing charges" of policemen and peons of the Salt Department. The cash receipts on account of clothing in the case of the Police and the Salt Departments and the deductions from the pay of the peons of the Salt Department will be treated in the accounts as "Provision for Service Payments" "of clothing expenditure."

• 56. The capitation grant for clothing to Police has been paid by Government as follows:—

(a) *District Police (Presidency proper).*

- | | |
|--|----------------------------|
| (1) Foot Police (of the grade of Head Constables, 1st class and downwards) ... | Rs. 10 per head per annum. |
| (2) Mounted Police ... | Do. |
| (3) European Constables (Poona and Ahmedabad) ... | Do. |

(b) *District Police (Sind).*

- | | |
|--|------------|
| (1) Head Constables, 1st class and downwards ... | Rs. 10 Do. |
|--|------------|

(c) *Presidency Police (Bombay).*

- | | |
|--|----------------------------|
| (1) European officers below the rank of Superintendent ... | Rs. 45 per head per annum. |
|--|----------------------------|

Native Foot Police—

- | | |
|--|------------|
| (2) Officers of and above the rank of 2nd class Havaldars ... | Rs. 10 Do. |
| (3) One Jamadar of the Armed Police ... | Rs. 15 Do. |
| (4) Policemen of and below the rank of 3rd class Havaldars ... | Rs. 17 Do. |

Native Mounted Police—

- | | |
|---|------------|
| (5) Officers above the rank of Constables ... | Rs. 10 Do. |
| (6) Risaldar ... | Rs. 20 Do. |
| (7) Constables ... | Rs. 28 Do. |

56-A.—In the Salt Department the annual capitation grant for clothing is Rs. 5-8-0 per man. This grant is supplemented by deduction from pay.

56-B.—The estimates should be prepared on this ratio, unless there is a distinct sanction of Government to the contrary in any special case.

No. 241.

Page 70, Article 97—

Add the following to para. 52-B inserted by correction slip No. 98, dated the 2nd April 1907.

The Establishment for the State carriages of the Aden Residency has been allowed the supply of liveries on the following scale:—

2 Coachmen at Rs. 30 each per annum	... Rs. 60
-------------------------------------	------------

2 Footmen at Rs. 20 each per annum	... „ 40
------------------------------------	----------

[Government of India, Financial Department, No. 3754-Ex., dated 21st June 1911].

(No. 241, dated 22nd July 1911.)

No. 240.

Page 70, Article 97, paragraph 52—

Insert the words “the Income-tax Department” after the word “Resident” in line 14 of paragraph 52.

(Government Resolution, Financial Department, No. 1619, dated 9th May 1911).

(No. 240, dated 24th May 1911.)

No. 243.

File 97—

Following to paragraph 54 of Article 97 :—

amáls and Mális attached to the Separate Department of the
that are allowed Kámblis and umbrellas.’’

3, dated 28th July 1911.)

No. 58.

Add the following to para. 52-A on page 70 :—

“The Boat Establishment consisting of two tindals and two lascars serving under the A'bkári Inspectors of Alibág and Pen in the Kolába District may be given clothing biennially at a cost not exceeding Rs. 5 per man, the cost being met from the contract grant of the Collector under '7. Excise.'”

(*Vide* G. R., F. D., No. 1603, dated 12th April 1906.)

(No. 58, dated 26-5-06.)

Add the following new paragraph :—

56-C.—*Clothing to the crews of the Customs and Salt Departments.*

Clothing should be supplied to the Lascars Establishment of the Customs and Salt Departments as under :—

	12 monthly men.	8 or 9 monthly men.
Salt Department ...	97	133
Bombay Customs Department	75	...

Fair Season Clothing.

- 1 red fez, Re. 1 each.
- 2 white pairans (cotton), annas 12 each.
- 1 red kamarband 4 yards, at 4 annas a yard.
- 2 blue cotton trousers, annas 12 each.

Foul Season Uniform.

- 1 blue woollen cap at annas 8 each.
- 2 blue jerseys at Re. 1 each.
- 1 blue serge trousers, full wool, Rs. 3.

Both fair and foul weather uniform should be given to the 12 monthly men and fair weather uniform only to the 8 or 9 monthly men. The uniform for the fair weather should be supplied annually and that for the foul weather biennially.

(G. I., F. & C. D., No. 484-Ex., dated 25th January 1902 : Ind. No. T. A. IV—2522, and G. R., F. D., No. 687, dated 13th February 1902 : Ind. No. T. A. IV.—2726.)

(No. 120, dated 12th June 1907.)

56-D.—Six lascars belonging to the Bombay Customs Department working in the monsoon on the boarding launches should be supplied at an annual cost of Rs. 33 with rain coats and sou'westers (oil-skins) at Rs. 3-8 and Rs. 2, respectively.

(Letter No. 1084-12, dated the 1st February 1907, from the G. I., Department of Commerce and Industry, received with G. I., F. D., No. 854-Ex., dated the 9th February 1907 : Ind. T. A. IV.—4137, also cited in G. R., R. D., No. 1907, dated the 22nd February 1907 : Ind. T. A. IV.—4436.)

(No. 120, dated 12th June 1907.)

sanctioned to all European Officers below the rank of Superintendent, and of Rs. 5 per annum to all Native Officers from Jamádárs downwards. The estimates should be prepared on this ratio, unless there is a distinct sanction of Government to the contrary in any special case. The Government grants as shown above are supplemented by deductions from pay as fixed in various Government orders.

57. In calculating the grant, it must be borne in mind that the Police Department is allowed to vary the proportion of the annual grant availed of in any year, so long as the total capitation grant allowed in a quinquennial period does not exceed five times the grant allowed for each year. The balance of the grant, if any, remaining unspent at the end of each quinquennial period, lapses to Government. The same rule applies to the Salt Department, but the period has been fixed at six years.

58. The capitation grant for the Police Department is calculated on the sanctioned strength of the police. From extra and punitive police a recovery of 8 annas per month in the Presidency proper and Re. 0-13-4 a month in Sind, is made monthly and treated as other clothing receipts, being taken by deduction from charges.

59. The transactions on account of clothing will, however, though dealt with in the accounts and estimates as *not* expenditure, continue to be accounted for to the Accountant General in the Treasury Accounts and payment vouchers as at present; that is to say, the deductions on account of clothing will continue to be made from the establishment bills, and any sums recovered in cash will of course be paid into the Treasury.

60. All expenditure on clothing will be drawn from the Treasury in gross, and be fully vouched for in accordance with the rules laid down in Chapter 6 of the C. A. C., but the Police (or Salt) Department will be entitled to spend the Budget grant *plus* the receipts of the year. To suit this arrangement separate bills for clothing charges must be prepared in addition to those for other contingent charges, in Form 12 of the C. A. C., a memorandum being attached to each monthly bill showing how the grant stands, thus:

State of Grant.

				Opening Balance.	Receipts.	Payments.	Closing Balance.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
April	...	...	...	* 1,000 0 0	10 0 0	.....	1,010 0 0
May	...	...	...	1,010 0 0	10 0 0	40 0 0	980 0 0
June	...	...	...	980 0 0	12 0 0	12 0 0	980 0 0
July	...	...	...	980 0 0	10 0 0	500 0 0	490 0 0
August	...	...	...	490 0 0	10 0 0	.....	500 0 0
September	...	...	...	500 0 0	10 0 0	+60 0 0	50 0 0
October	...	...	...	50 0 0	12 0 0	.....	62 0 0
November	...	...	...	62 0 0	10 0 0	10 0 0	62 0 0
December	...	...	...	62 0 0	10 0 0	.....	72 0 0
January	...	...	...	72 0 0	10 0 0	.....	82 0 0
February	...	...	...	82 0 0	10 0 0	.....	92 0 0
March	...	...	...	92 0 0	10 0 0	80 0 0	22 0 0
Total	...	...	...	* .....	124 0 0	1,102 0 0	.....

* The Budget grant, original figure.

† Invoice from India Office—vide Accountant General's No. , dated

61. The figures given in the illustration show—

				Rs.
(1) Budget grant	...	...	...	1,000
(2) Receipts	...	...	...	124
				<hr/>
(3) Total allotment	...	...	...	1,124
(4) Spent	...	...	...	1,102
				<hr/>
	Balance	...		22
				<hr/>

62. In the accounts of the Accountant General, however, the charge will appear Rs. 978 only, *viz.*—

				Rs.
Amount spent	...	...	...	1,102
Recoveries	...	...	...	124
				<hr/>
	Net Charge	...		978
				<hr/>

63. Except when the custom of the district requires that articles obtained from the clothing grant should be the property of the men, the sale-proceeds of articles purchased from this source should be credited to the clothing grant.

XV.—BOOKS AND PUBLICATIONS.

64. Attention is invited to the stringent orders of the Government of India quoted in Government Resolution, General Department, No. 941, dated 5th March 1889, prohibiting the purchase of Books and Publications—News-papers and Periodicals included—without the specific and previous sanction of Government in each case.

Note.—All Judicial Officers who are allowed special allotments for the purchase of law books for their library, are exempt from the operation of the rule requiring the previous sanction of Government for purchases of books and publications, subject to the condition that the books shall be only such as are suitable to a Law Library and that the sanctioned budget allotment for this purpose is not exceeded.

65. When the sanction of Government is given for the purchase of a book or publication which is periodically published, *e.g.*, the *Times of India* Calendar or Railway guides, the sanction of Government is held to continue until it is withdrawn by Government, unless the sanction is distinctly limited to the purchase of a specific issue of such periodical only. In some cases Government authorise the purchase of books, &c., on the condition that the amount should be paid for from the contract grant. In such cases the amount should be drawn in the detailed contingent bill form as a special contingency, and charged to the contract grant and details given in the bill of contract contingencies.

Railway publications required for the preparation and checking of bills containing Railway charges can be purchased out of contract grants. Officers who have no contract grants may purchase such publications out of their contingencies grants for the purposes referred to.

Note.—The number and date of the Government Order sanctioning the purchase should invariably be quoted in the bill in which the amount is drawn.

66. It is the desire of Government that all Controlling Officers should, when inspecting the contingent register, see that all purchases of books and publications are authorized by the specific sanction of Government.

Page 72, Article 97, para. 64—

Number the present note as 1 and add the following as note 2 :—

Note 2.—The Director of Land Records and Agriculture, the Deputy Director of Agriculture and the Special Assistant, Agricultural Department in the Bombay Presidency, have each been authorised to purchase up to a limit of Rs. 100, in the year and without the special sanction of Government, publications of which the cost does not exceed Rs. 2 each.

Page 72, Article 97, para. 64—

Add the following new note:—

Note 3.—The Director of Public Instruction, Bombay, is authorised to purchase, without the previous sanction of Government, books on educational subjects, whether published in India or out of India, required for his own use and for the use of Educational Inspectors, provided that the expenditure on this account is kept within the limit of Rs. 500 a year.

(G. I., F. D., No. 5119 Ex., dated the 12th September 1905, and G. R., Edl. D., No. 1843, dated 5th October 1905.)

(No. 49, dated 9-5-06.)

67. The rules of the Government of India regulating the purchase of books, newspapers, etc., were by paragraph 2 of the Resolution of the Government of India in the Department of Finance and Commerce, No. 2980, dated 25th August 1884, made applicable to such purchases at the cost of Incorporated Local Funds, but *Local Boards* in the Bombay Presidency have been authorised to purchase books and newspapers and other periodicals required for their use without the sanction of Government.

XVI.—RATES AND TAXES.

68. The following revised rules for the better regulation of the payment of all Municipal property taxes on Government buildings have been prescribed in Government Resolution, Public Works Department, No. 318 A—1193, dated 27th July 1892, with effect from 1st January 1892:—

I. (a)—All Municipal property taxes, including the general, water and halálkhor taxes, on buildings belonging to Government, except Military buildings (for which there are special rules) and those occupied as residences (*see* Rules III—V below), shall be paid by, and debited to, the Department concerned.

(b)—But in any case in which a lump sum is paid for all Government buildings, as in the Presidency town of Bombay, or for a number of Government buildings in a Municipality, it shall, provided the buildings are in the occupation of more than one department of Government, be paid in the Civil Department.

II. When the lump sum paid in lieu of the general tax on Government buildings includes (as in Bombay) buildings used as residences, for which rent is paid; the * proportionate amount on account of such residences shall be paid by the tenant, and shall be exclusive of, and be added to, the house-rent fixed by Government, or other sanctioning authority (except in cases regulated by Rule III), and shall be recovered from the tenant by a *pro tanto* enhancement of rent.

The other property taxes, *viz.*, water and halálkhor taxes, shall be paid by the tenant direct to the Municipality or authorities concerned, except in cases where the actual collection is made by Government Officers under arrangements with the Municipality; in such cases the collection would be made in the same manner as the house-rent, by deduction from salary or otherwise.

III. In the case of residences occupied by Government Officers in virtue

† <i>Example.</i>			
Pay of Officer, Rs. 1,000.			
	Rs.	Rs.	Rs.
Rent	50	97	100
General tax	5	5	5
	55	102	105
	—	—	—
	No reduction.	Reduction Rs. 2.	Reduction Rs. 5.

of their appointments, a reduction will be made in the rent for the amount † payable on account of the general tax only. But such reduction should be allowed, or proportionately allowed, only when the rent *plus* the general tax amounts to more than 10 per cent. of the salary and local allowances of the occupant.

* *Note.*—In the Presidency town the proportionate amount will be 8/10ths of the general tax on the rateable value as given in the Assessor's award.

IV. No reduction on account of general tax should be allowed when public buildings are let to private individuals, or are not occupied, in the terms of the foregoing rule, as official residences.

V. In the case of a building occupied partly as an official residence, and partly as a Government office, the tax should be paid by the officer occupying, in proportion to the value of the quarters, as compared with that of the office, except as to taxes which are payments for service, such as water-rate and halálkhor cess, etc., which should be charged, when a complete distinction is not possible, on the basis of a fair and not excessive estimate, which should be framed by the Executive Engineer in charge of the building.

VI. The responsibility for the acceptance of the assessment in the case of public buildings falling under rules I and V rests with the Executive Engineer in charge, and all such charges should be supported by his certificate, either accepting the assessment, or stating that all legal means have been or are being taken to have excessive assessments reduced; the payment will be arranged by the Department concerned.

Note.—See Circular No. 3642, dated 14th October 1891, issued in the General Department.

VII. No Municipal tax is leviable on public buildings situated in a cantonment.

VIII. These orders will not apply to tenants of Government quarters now in actual occupation, who have been allowed to occupy on any special or implied understanding as regards payment of Municipal rates and taxes.

IX. All buildings in the Presidency town of Bombay occupied by Government on behalf of the Police (and for the maintenance charges of which the Municipal Corporation of the City of Bombay are liable to pay a proportion fixed by Government) should be reserved for special treatment.

69. The following rules regarding Municipal taxation in the Presidency town of Bombay have been laid down in G. R., P. W. D., No. 314 A—1236, dated 2nd August 1894, supplementary to those embodied in G. R. No. 318 A.—1193, dated 27th July 1892:—

(a) Whenever free quarters are provided in Government buildings in Bombay for any Government servant, the Municipal general tax for the quarters so provided will be borne by Government.

(b) Water and halálkhor taxes will be recoverable, except in cases in which special exemptions have been granted, from residents in those Government buildings which are used partly as offices and partly as residences. These taxes, if charged according to quantity, in the case of water, or according to service rendered, in the case of halálkhor charges, may be either levied direct from the tenant, or if paid by Government, may be recovered from the tenant.

(c) If the taxes are in any cases to be levied at a percentage charge on the assessed rental value of the property, the amount to be paid by the tenant, should be fixed on a basis of fair rent by the Executive Engineer. In fixing a fair rent, the Executive Engineer will be guided by the extent of the accommodation, and its value will be estimated at the market rate for similar accommodation, with any customary deductions; but in cases in which Mr. Stevens has given

Substitute the following for this para. :—

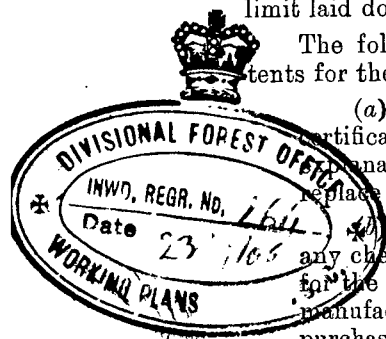
71. The Rules regarding the supply of tents to District Officers at Government expense are as follows :—

(1) Collectors (including Deputy Commissioners in Sind and the Collector of Salt Revenue) Rs. 900 every 12th year.

(2) Assistant and Deputy Collectors in charge of sub-divisions, the Assistant Collector of Salt Revenue in charge of the Northern Frontier, the Superintendent of Land Records and Agriculture in Sind, and the Talukdāri Settlement Officer Rs. 500 do.

The standard scale prescribed above is intended to include the cost of the tents together with the railway and other charges for conveying them from the factory to their destination, but not the cost of annual repairs, which should continue to be paid from the contract grants. Collectors are at liberty to distribute at their discretion the total grants available for their districts according to the standard scale or the special orders passed by Government sanctioning an excess over that scale in particular cases; it is not necessary to spend on the Collector's or on the Assistant or Deputy Collector's tents exactly the sums prescribed for each, provided that the total grant sanctioned for the district is not exceeded and that cheap and flimsy tents are not purchased. Commissioners are expected to see that in districts in which the need for the tents falls short of the standard scale the expenditure is kept below the limit laid down in that scale.

The following rules should be observed by all officers purchasing tents for their offices :—



(a) Purchase of a new set of tents will not be allowed until a certificate is furnished that the old set is unserviceable and a full explanation given of the circumstances in which it is proposed to replace any tent which has not been twelve years in use.

(b) The purchasing officer will be held responsible for buying any cheap and flimsy tent which is not likely to remain serviceable for the full period of twelve years. Tents of the class of those manufactured at the Elgin Mills, Cawnpore, should ordinarily be purchased, but officers in Sind may also deal with the firm of Messrs. Rooldoo and Mohammed Din, Lahore, provided they are satisfied that the materials used are equally good.

(Vide G. R., F. D., No. 3467, dated 23rd October 1903, and No. 3591, dated 20th October 1904.)

2

71-A.—Commissioners are allowed tents at a cost not exceeding Rs. 1,000 once in six years.

(Vide G. R., F. D., No. 83, dated 8th January 1880.)

71-B.—District Judges in the Bombay Presidency (including Sind) are allowed a sum not exceeding Rs. 800 for tents not oftener than once in every twelve years.

Vide G. R., F. D., No. 1288, dated 17th April 1875; G. R., J. D., No. 7164, dated 28th October 1881; and

Page 75, Article 97, paragraph 71-C—

Add the following in the continuation of the 1st entry below :
Suprintendents :—

With a bath-room 6' \times 6' \times 6'.

(G. R., J. D., No. 6680, dated 10th December 1907 :
No. T. A. M.—1393, and F. D. Endorsement No. 233, dated
January 1908 : Ind. No. T. A. M.—1490).

(No. 145, dated 14th January 1908).

ASSISTANT SUPERINTENDENTS OF POLICE.

For personal use.

- 1 12 Foot Hill Tent with one bath-room 6' x 6' x 6' with flat roof (living).
- 1 12 Foot Bechoba with one bath-room 6' x 6' x 6' with flat roof (sleeping).
- 1 10 Foot miniature Swiss Cottage (office).
- 2 10 Foot servants' pal.
- 1 4 Foot necessary tent.

For Office Establishment.

- 1 12 Foot Bechoba (clerks).
- 1 15 Foot servants' pal for sepoy.

DEPUTY SUPERINTENDENTS OF POLICE.

- 1 12 Foot Bechoba (office).
- 1 10 Foot Swiss Cottage (living).
- 1 15 Foot servants' pal.
- 1 4 Foot necessary tent.

SIND.

Deputy Inspector-General of Police.

- 2 Single pole tents 16 x 16 with 4' verandahs and 1 bath-room each.
- 2 Necessary tents.
- 3 Servants' routines 10 x 10.

Office Establishment.

- 1 Hill Tent 10 x 10 with sybans.
- 1 Orderly's pal 15 x 15.

District Superintendents of Police.

- 1 Single pole tent 16 x 16 with 4' verandah and 1 bath-room.
- 1 Single pole tent 14 x 14 with 4' verandah and 1 bath-room.
- 1 Necessary tent 4' x 4'.
- 3 Servants' pal 10 x 10.

Office Establishment.

- 1 Hill Tent 10 x 10 with sybans.
- 1 Orderly's pal 15 x 15.

Assistant Superintendents of Police.

- 1 Single pole tent 14 x 14 with 4' verandah and 1 bath-room.
- 1 Hill Tent 12 x 12 with sybans.

- 1 Necessary tent 4' x 4'.
- 2 Servants' pals 10 x 10.

Office establishment same as for District Superintendents of Police costing.

Deputy Superintendents.

- 2 Hill Tents 12 x 12 with sybans.
- 1 Necessary tent 4' x 4'.
- 1 Servants' pal.

Tents for the officers in the Presidency Proper should be purchased by the Inspector-General of Police and those for the officers in Sind by the Commissioner in Sind.

The Commissioner in Sind is also authorised to sanction minor deviations from the scale fixed for Sind, on the understanding that the sanctioned limit of expenditure for the district is not exceeded or any cheap and flimsy article admitted.

(Vide G. R., J. D., No. 6807, dated 18th December 1906, No. 100, dated 9th January 1907 and No. 293, dated 15th January 1907.)

71-C.—Police Officers are supplied with tents in the following scale :—

Bombay Presidency Paper (including Káthiáwár and the Guj-
rát Agencies)

Inspector-General of Police.

- 1 14 Foot Hill Tent with both sywans enclosed, bath-room and dhurries.
- 2 12 Foot Swiss Cottage Tents with extra kanat and dhurrie for front verandah.
- 1 12 Foot Swiss Cottage for office.
- 2 Servants' pals, 10 × 10.
- 1 Necessary tent, 4 feet square.

For Office Establishment.

- 1 12 Foot Bechoba.
- 1 15 Foot pal for sepoy.

DEPUTY INSPECTORS-GENERAL.

(NORTHERN AND SOUTHERN RANGES).

For personal use.

- 1 14 Foot Hill Tent with both sywans enclosed and extra dhurries and one bath-room 6' × 6' × 6' with flat roof (living tent).
- 1 12 Foot Swiss Cottage with extra kanat and dhurri for front verandah (sleeping tent).
- 1 10 Foot miniature Swiss Cottage for office (office tent).
- 2 Servants' pals, 10 feet square.
- 1 Necessary tent, 4 feet square.

For Office Establishment.

- 1 12 Foot Bechoba (clerks' tent).
- 1 15 Foot servants' pal for sepoy.

DISTRICT SUPERINTENDENTS OF POLICE.

For personal use.

- 1 12 Foot Hill Tent with one bath-room 6' × 6' × 6' with flat roof (living).
- 1 12 Foot Bechoba with one bath-room 6' × 6' × 6' with flat roof (sleeping).
- 1 10 Foot miniature Swiss Cottage (office).
- 2 10 Foot servants' pal.
- 1 4 Foot necessary tent.

For Office Establishment.

- 1 12 Foot Bechoba (clerks).
- 1 15 Foot servants' pal for sepoy.

Page 75, Article 71-C—

Substitute the following for the first 2 entries—below District Superintendents of Police, for personal use—

1—14 foot single pole regulation.

1—12 foot Swiss Cottage with circular bath rooms.

(*Vide* G. R., J. D., No. 1850, dated 26th March 1907, F. D. End No. 1715, dated 28th March 1907, and Inspector-General of Police letter No. C—421, dated the 30th April 1907).

(No. 100, dated 8th May 1907).

Page 75, Article 97—

Add as paragraph 70-A—

70-A. The sanction of Government is not required to the payment of Municipal or Cantonment Taxes, whatever be their amount, when such taxes have been assessed by competent authority and the assessments certified to as required by article 98 (o) of the Civil Account Code. If, in any case, the Head of a Department or office considers that the assessment is excessive, the matter should be represented by him to higher authorities.

(G. I., F. D., No. 404-A., dated 25th January 1908: Ind. No. T. A. M.—1549.)

(No. 144, dated 8th February 1908.)

separate figures for residential portions in his Municipal assessment valuation, these should be accepted. When the assessable value has been thus determined, the Municipal rates should be calculated on this value.

(d) The following are exempted from the operation of rules (b) and (c), and water and halálkhor charges will not be levied in respect to them :—

(i) Quarters occupied by members of Nursing Establishments of Hospitals.

(ii) Quarters occupied by Custodians and caretakers of Government buildings, and servants employed in connection with Government buildings.

(iii) Quarters occupied by students at Government Colleges.

(iv) Chambers occupied by Barristers, etc., in the High Court.

(v) Stables and Coach-houses in the General Mews.

70. Municipal house-tax will be passed under the Executive Engineer's certificate and without further Government sanction (1) when rent has been sanctioned, (2) when the building belongs to Government. The same rule also applies to water and halálkhor taxes. Where water is charged for by measurement and does not depend in any way on the assessment or the valuation of the premises, a certificate from the Executive Engineer is not necessary. All that is required is the sanction of Government in the department concerned, to the water connection for the building in question being included in the Government water connections. The head of the office occupying the building should, however, in such cases certify that he has checked the quantity of water supplied and found it correct. A similar certificate should be furnished on account of halálkhor tax when the charge is founded on service rendered. If it is desired to challenge the rate at which the total charge is calculated, the officer concerned should take the opinion of the Executive Engineer.

XVII.—TENTS.

71. Tents are allowed at Government expense in the following cases :—

G. R., R. D., No. 835, dated 13th February 1873.

G. R., F. D., No. 3467, dated 23rd October 1903.

The Collector of Salt Revenue is allowed a sum not exceeding Rs. 700 every sixth year for the purchase of tents.

Collectors are allowed a sum of Rs. 900 every twelfth year for the above purpose.

Assistant and Deputy Collectors in charge of sub-divisions are allowed a sum of Rs. 500 every twelfth year.

District Judges and Assistant Judges, F. P., at detached stations, are allowed a sum not exceeding Rs. 800 once in eight years.

Commissioners are allowed tents at a cost not exceeding Rs. 1,000 once in six years.

G. R., F. D., No. 1288, dated 17th April 1875; G. R., J. D., No. 2381, dated 24th April 1875, and No. 7164, dated 28th October 1881.

G. R., F. D., No. 83 of 8th January 1880.

72. The scales of tents required for Political Agencies have been fixed by Government as shown below :

Káthiáwár Political Agent and his establishment.

Double pole tent and shamiána for the reception of Chiefs. Single pole tent (16 feet) office tent for the Political Agent to sit and do office work in.

1 single pole tent (16 feet) for his English office.

1 single pole tent (16 feet) for his Vernacular office.

4 rowtis for peons. (Government Resolution, Financial Department, No. 3512, dated 27th September 1883.)

Judicial Assistant and each of the 4 Assistants of the Political Agent.

1 single pole, tent 16' x 16'.

1 Bengal rowti 16' x 14'.

2 servants' Pals, 12' x 12' at a cost of about Rs. 1,200. (G. R., Pol. D., No. 1888, dated 21st March 1891.)

1 single pole tent about 16' x 20' for the Political Agent.

1 single pole tent, 16' x 16', for the office.

1 shamiána for darbárs.

2 rowtis.

2 necessaries.

These would cost about Rs. 2,000. (G. R., F. D., No. 1083 of 16th April 1886.)

The Political Agent, Mahi Kántha, is authorised to purchase a rowti for the use of his escort at a cost not exceeding Rs. 125. (G. R., Pol. D., No. 5176, dated 2nd August 1889.)

73. All these tents are renewable every seven years.

74. Assistant and Deputy Collectors and Assistants to Commissioners are expected to provide the cost of a small office tent from their tentage allowances. The officers noted in the margin should provide accommodation out of their tentage allowances for their establishment when they take them on tour.

Director of Land Records and Agriculture, Deputy Sanitary Commissioners, Talukdári Settlement Officer.

The permanent travelling allowance of the District Superintendents of Police and the tentage allowance to Superintendents and Assistant Superintendents of Survey, include provision for tents for office accommodation.

75. The cost of carriage of tents is chargeable to Government only when the tents are supplied by Government, and are not paid out of tentage allowances.

76. Officers who are furnished with tents by Government are not entitled to new tents merely because the term for which the tents are required

Add at the end of this para. :—

He is also allowed a *Pal* for his Police Guard.

The Assistant Political Agent, Mahi Kantha, is allowed tents as follows :—

1 Single pole tent, 16' \times 16'.

2 Hill tents, 12' \times 12' and 14' \times 14', and 2 *Pals* for his escort.

The Assistant Political Agent, Southern Mahratta Country, is allowed tents on the following scale :—

2 Tents, each 16' \times 16', one for his office and the other for Durbars.

1 Raoti, 16' \times 14', for peons, and two servants' *Pals*.

(*Vide* G. R., P. D., No. 7716, dated 14th December 1904; Finl. Endt. No. 472, dated 3rd February 1905.)

to last has elapsed. The purchase of a new set will not be allowed until it is certified that the old ones have become unserviceable.

XVIII.—REWARDS.

77. The orders regarding the grant of rewards of different classes are summarised below :

78. Rules under Section 13 of the Opium Act, 1878 :—

(1) When a Magistrate convicts an offender under Section 9 or when a Magistrate orders the confiscation of opium under Section 12 of the Act, the officer prosecuting the case shall, as soon as the case is decided, obtain from such Magistrate a certificate giving the following particulars :—

1. Name or names of offenders.
2. Section under which conviction was had or charge made.
3. Name or names of officers concerned in the detection of the case.
4. Amount of fine imposed.
5. Amount of fine recovered.
6. Quantity of opium confiscated.
7. Date of decision.

The officer to whom the report is submitted shall forthwith forward the same with any remarks or recommendations he may have to make to the Collector of the District in which the offence was committed, or to the Collector of Salt Revenue if the said officer is subordinate to him. The Collector of the District or the Collector of Salt Revenue, as the case may be, may then grant, in such proportion as he thinks fit, to any person or persons who have contributed to the seizure of the opium, or the conviction of the offender, a reward not exceeding the value of the opium or other articles confiscated in the case *plus* the amount of any fine imposed, or may place such aggregate amount at the disposal of the Head of the department, to which belong any officer or officers who may have contributed to the seizure of the opium or the conviction of the offender, and such Head of the department may thereupon award such amount to the person, or distribute it in such proportion as he thinks fit among the persons, whom he may consider to be entitled to reward in connection with such seizure or conviction.

(2) Rewards out of the proceeds of any confiscation ordered under Section 12 of the Act by the Collector or any other officer authorised by Government in this behalf, may be granted, or placed at the disposal of the Head of the department concerned, by the Collector or such other officer in accordance with the procedure laid down in rule 1 above.

(3) Every order for reward shall state exactly the sum of money awarded as a reward from—

- (a) the value of the opium and other articles confiscated in the case, and
- (b) the amount of fine imposed.

(4) For the purpose of determining the amount of reward under head (a) of rule 3 above, the value of the opium shall invariably be calculated at the rate of Rs. 8 per lb., unless the officer passing the order considers the opium to be decidedly valueless, and the value of other confiscated articles shall be appraised by him at his discretion.

(5) Immediately after an order for a reward is passed, the officer passing the order shall issue a warrant on the Treasury for the prompt disbursement of the amount of reward adjudged under the head (a) of rule 3 above, and for the payment of the amount adjudged under the head (b) after the recovery of the fine shall have been certified by the Magistrate concerned, a copy of the warrant being at the same time given to the intended recipient.

(6) If the fine is not paid or only paid in part, the Collector may, as soon as the report referred to in rule 1 above is received, order payment from the Treasury, within a limit of Rs. 100, of the full amount of any reward adjudged under head (b) of rule 3 above or of the unrealized balance thereof. In any case in which a decision of a trying Magistrate is reversed or modified on appeal or revision and the fine or confiscation consequently remitted or varied, any rewards already granted under the above rules to officers and informers shall not be recovered from them, but shall be treated as expenditure incurred for the employment of informers, etc., and sanctioned by the Commissioner under rule 9.

(7) If the Collector considers the amount available for reward to be insufficient, he may apply for the sanction of the Commissioner of Opium, to supplement the reward by a further reward of such amount as the Collector may deem fit to recommend, submitting at the same time a clear statement of the case and of the grounds for his recommendation. The Commissioner may sanction, modify or reject the Collector's recommendation as he may think fit in each case.

(8) In any case in which, in the opinion of the Commissioner of Opium, any person has performed any service of special merit in respect of the prevention or detection of opium smuggling or of any offence against the Act, the Commissioner may grant to such person a reward not exceeding the amount of five hundred rupees.

(9) The Commissioner of Opium or, with the sanction of the Commissioner, a Collector, or the Collector of Salt Revenue, may incur at his discretion expenditure not exceeding five hundred rupees in each case, for the employment of informers or for any other purpose connected with the prevention or detection of opium smuggling or of any offence against the Act.

79. (1) The Collector of Salt Revenue, when ordering the confiscation of any property under the authority vested in him by the Salt Act, may grant in such proportions as he may think fit, to any person or persons who have contributed to the seizure of the property or the conviction of the offender, a reward not exceeding Rs. 3 per maund of salt confiscated, *plus* the estimated value of any other articles confiscated in the case, *plus* the amount of any fine imposed.

(2) In any case in which, in the opinion of the Collector of Salt Revenue, any person has performed any service of special merit in respect of the prevention or detection of salt smuggling, or of any offence against the Salt laws,

be recovered from them, but shall be treated as expenditure incurred for the employment of informers, &c., and sanctioned by the Commissioner under rule 9.

(7) If the Collector considers the amount available for reward to be sufficient, he may apply for the sanction of the Commissioner of A'bkári to supplement the reward by a further reward of such amount as the Collector seems fit to recommend, submitting at the same time a clear statement of the case and of the grounds for his recommendation. The Commissioner may sanction, modify or reject the Collector's recommendation as he thinks fit in each case.

(8) In any case in which, in the opinion of the Commissioner of A'bkári, any person has performed any service of special merit in respect of the prevention or detection of smuggling or illicit distillation of liquor or of any offence against the Act, the Commissioner may grant to such person a reward not exceeding in amount Rs. 500.

(9) The Commissioner of A'bkári or, with the sanction of the Commissioner, a Collector or the Collector of Salt Revenue may incur at his discretion expenditure not exceeding Rs. 500 in each case for the employment of informers or for any other purpose connected with the prevention or detection of smuggling of liquor or intoxicating drugs or of any offence against the Act.

The officer to whom the report is submitted shall forthwith forward the same with any remarks or recommendations he may have to make to the Collector of the district in which the offence was committed, or, in the case of the Uran Distilleries, to the Collector of Salt Revenue if the said officer is subordinate to him. The Collector of the district or the Collector of Salt Revenue, as the case may be, may then grant in such proportion as he thinks fit, to any person or persons who have contributed to effect the seizure or to the conviction of the offender, a reward not exceeding the value of the things confiscated in the case by the Collector under section 55 of the Act *plus* the amount of any fine imposed by the magistrate or may place such aggregate amount at the disposal of the Head of the Department, to which belong any officer or officers who may have contributed to effect the seizure or to the conviction of the offender, and such Head of the Department may thereupon award such amount to the person, or distribute it in such proportion as he thinks fit among the persons whom he may consider to be entitled to reward in connection with such seizure or conviction.

(2) In cases in which an offence has been committed against the Act and the offender has been acquitted by the trying magistrate or has not been prosecuted in a court, or is not known or cannot be found, or when liquor, mhowra flowers, hemp, or intoxicating drugs not in the possession of any person, cannot be satisfactorily accounted for, rewards out of the proceeds of any confiscations ordered under section 55 of the Act by the Collector may be granted, or placed at the disposal of the Head of the Department concerned by the Collector in accordance with the procedure laid down in Rule 1 above.

(3) Every order for reward shall state exactly the sum of money awarded as a reward from—

- (a) the value of things confiscated in the case, and
- (b) the amount of fine imposed.

(4) For the purpose of determining the amount of reward under head (a) of rule 3, in the case of things sold under the rules made by the Commissioner under section 58 of the Act the actual sale proceeds shall constitute the value, but in the case of things destroyed under the same rules their value shall be appraised by the officer passing the order with reference to the ordinary retail selling price of such things in the neighbourhood of the place where they were seized.

(5) Immediately after an order for a reward is passed, the officer passing the order shall issue a warrant on the treasury for the prompt disbursement of the amount of reward adjudged under head (a) of rule 3, and *after* the recovery of the fine shall have been certified by the magistrate for the payment of the amount adjudged under head (b), a copy of the warrant being at the same time given to the intended recipient.

The warrant should be attached to the bill in support of the payment of the reward.

(6) If the fine is not paid or is paid only in part, the Collector may, as soon as the report referred to in rule 1 is received, order payment from the treasury, within a limit of Rs. 100, of the full amount of any reward adjudged under head (b) of rule 3 or of the unrealised balance thereof. In any case in which the decision of a trying magistrate is reversed or modified on appeal or revision and the fine or confiscation consequently remitted or varied, any rewards already granted under the above rules to officers and informers shall not

Page 79, Article 97—

Cancel the present paras. 82 and 83 and substitute the following for them :—

82. *Rules under the Bombay Abkári Act, 1878.*

(1) When a magistrate convicts an offender under sections 43 to 47 of the Act, the officer prosecuting the case shall, as soon as the case is decided, obtain from such magistrate a certificate giving the following particulars :—

- (1) name or names of offender or offenders ;
- (2) section of the Act under which conviction was had ;
- (3) name or names of officer or officers concerned in the detection of the case ;
- (4) amount of fine imposed ;
- (5) amount of fine recovered ;
- (6) quantity and kind of liquor, intoxicating drugs and other things seized ;
- (7) date of decision.

the Collector may grant to such a person a reward not exceeding in amount Rs. (50) fifty.

(3) The Collector of Salt Revenue or any Assistant Collector of Salt Revenue with the sanction of the Collector may incur at his discretion expenditure not exceeding Rs. (100) one hundred in each case for the employment of informers or for other purposes connected with the prevention or detection of salt smuggling, or of any offence against the laws relating to salt.

(Government Notification No. 1658, dated 1st April 1878, R. D.)

For rewards under the Inland Customs Act in salt cases in Sind, see Government Notification No. 1085, dated 21st February 1881, *Bombay Government Gazette*, Part I, page 95.

80. A reward equal to one-half the fine imposed may be granted to informers, etc., under Chapter VIII of the Stamp Act I of 1879.

Stamps.

81. (1) When the confiscation of any property has been ordered or any penalty has been adjudged under the provisions of the Sea Customs Act VIII of 1878, the Collector of Salt

Customs.

Revenue in the case of confiscations and penalties adjudged by officers of the Salt Department, and the Collector of Customs in the case of confiscations and penalties adjudged by officers of the Bombay Customs House, may, subject to the general control of the Commissioner of Customs, grant in such proportions as they may think fit, to any person or persons who may have contributed to the seizure of the property or the conviction of the offenders, rewards not exceeding the value of the property confiscated *plus* the amount of any fine recovered.

(2) In any case in which, in the opinion of the Commissioner of Customs, any person has performed any service of special merit in respect of the prevention or detection of smuggling or of any offence against the Sea Customs Laws, the Commissioner may grant to such persons a reward not exceeding in amount Rs. (50) fifty. A reward granted under this rule may be in addition to, or in lieu of, any reward that may or might have been granted under rule 1.

(3) The Commissioner of Customs or with his sanction the Collector of Salt Revenue or the Collector of Customs, may incur at his discretion expenditure not exceeding Rs. (100) one hundred in each case for the employment of informers, or for other purposes connected with the prevention or detection of smuggling or of any offence against the laws relating to Sea Customs. (Government Notification No. 2181, dated 27th April 1878, R. D.)

82. (1) In any case in which, in the opinion of the Commissioner, any person has performed service of special merit in respect

Abkari regulated under departmental orders.

of the prevention or detection of illicit distillation or smuggling of liquor, or of any offence against the

Act, the Commissioner may grant to such person a reward not exceeding in amount Rs. 500.

(2) The Commissioner, or with the sanction of the Commissioner, the Collector may incur at his discretion expenditure not exceeding Rs. 500 in each case for the employment of informers, or for any other purpose connected with the prevention or detection of illicit distillation, or smuggling of liquor, or of any offence against the Act.

83. (1) Except in the town and Island of Bombay, it shall be in the discretion of the Magistrate trying the case to grant a reward, not exceeding the proceeds of any fine imposed under the provisions of the Act, to any officer or other person whose conduct in connection with the case may, in the opinion of the said Magistrate, entitle him to reward.

(2) In the town and Island of Bombay, the Collector shall have the same discretion as regards rewards to be granted out of the proceeds of fines under the Act.

(3) It shall be in the discretion of the Collector to grant a reward, not exceeding the proceeds of any confiscation adjudged under the Act, to any officer or other person whose conduct in connection with the case may, in the opinion of the Collector, entitle him to reward.

84. The Mint Master, Bombay, is authorised to sanction payments to Policemen, who discover thefts in the Bombay Mint, of rewards not exceeding three in number in the year, and Rs. 6 in amount in each case.

85. Rewards to Policemen and others may be offered or granted for the apprehension or discovery of persons suspected of having committed or been concerned in the commission of certain offences, and also in cases in which it appears desirable to grant rewards for the successful detection of crime or the apprehension of criminals or for acts of special personal bravery in resisting violent crime, or for the arresting of offenders, or for saving of life or property at imminent personal risk up to the following limits in each case, not to each person—

(a) by the District or Railway Superintendent of Police up to Rs. 20 ;

(b) by the Magistrate of the District up to Rs. 100 ;

(c) by the Commissioner or (as provided in note 1 below), the Inspector-General of Police up to Rs. 200.

Note 1.—The Inspector-General of Police will offer and grant rewards in cases connected with the railways, and in cases affecting more than one division or in any case in which such establishment as may be under his direct orders has been engaged ; he will also decide questions as to the acceptance of rewards by officers of or above the rank of Inspector, and will have the control of secret service money. The power to sanction the acceptance of rewards by Policemen below the rank of Inspector in the District Police may be exercised by the Magistrate of the District up to a limit of Rs. 100, or the Commissioner up to a limit of Rs. 200.

Note 2.—Any case in which it is deemed desirable to offer or grant a larger amount of reward, should be reported to Government for orders.

86. When an offence of an atrocious character has been committed, the Commissioner, the Magistrate of the District, or the Inspector-General of Police, as the case may be, is authorised to issue a proclamation offering a reward, within the limits prescribed above, for the apprehension or discovery of the offenders. The reward shall be paid by the Collector to the order of the authority by whom the proclamation was issued.

87. (a) A Court of Session may adjudge rewards to individuals, whether in the public service or not, whose conduct in apprehending or aiding in the apprehension of the perpetrators of murder or other atrocious offences may have merited the same, provided that the individual selected for reward shall have received no other reward under these rules. Such reward shall not exceed in value Rs. 100 for the arrest of a leader of a gang and Rs. 20 for that of an

Page 81, Article 97, paragraph 88—

Insert the following below Cheetas, Leopards, etc. :—

Wild red dogs Rs. 5
 (in East and West Khándesh).

G. R., F. D., No. 3049, dated 30th July 1914 and G. R., F. D.,
 No. 4979, dated 24th November 1914.

Page 81, Article 97—

Insert a new paragraph 87-A :—

87-A. The Director of Agriculture, Poona, is authorized to incur expenditure on rewards to selected persons with a view to encourage inoculations against rinderpest and Veterinary. as a recognition of material help given to the Officers of the Civil Veterinary Department.

No. 31.

Page 81, Article 97, para. 88—

For the words "and (in Kánara) bears" sub-
"and (in Kánara and Khándesh) bears."

(Vide G. R., G. D., No. 341, dated 18th Janu-
No. 202.

Page 81, Chapter 6, Article 97—

Add the following as note 3 below the rates of rewar-
tion of wild animals, given in paragraph 88 of article 97 :—

"Note 3.—The Commissioner in Sind and the Commissi-
are authorized to renew from time to time the sanction acco-
instance by Government for the payment of rewards for th
wild animals in any District in their respective Divisions, pr
expenditure involved does not exceed the sanctioned grant
for the District or Division."

(G. R., G. D., No. 652, dated 7th February 1910 ; Ind. 1
2669.)

(No. 202, dated 21st February 1910.)

accomplice, and the amount shall be paid by the Collector to the order of the Court.

(b) A Court of Session may likewise adjudge a reward not exceeding Rs. 50 (payable as above) to persons, whether in the public service or not, who have merited such remuneration by perilous or laborious exertions or other valuable aid or information in maintaining the public peace in connection with any case brought before the Court.

(c) In no one case shall the aggregate of rewards granted by a Court of Session under (a) and (b) exceed Rs. 200.

(d) Cases in which the grant of larger rewards than the above appears to the Court of Session to be desirable, should be reported for the special orders of Government.

88. For the destruction of wild animals the sanctioned rates are—

			Rs.
Tigers	{	Full-grown ...	24
		Half do. ...	12
		Cubs ...	6
Cheetas, leopards, panthers, and (in Kanára) bears.	{	Full-grown ...	12
		Half do. ...	6
		Cubs ...	3
Full-grown wolves (in Khándesh, Poona, Ahmedabad and Ahmednagar) ...		...	4
Full-grown wolves (in Sind) ...		...	4
Hyænas {	Full-grown	... Rs. 3 0 }	For one year from 1st April 1899.
	Cubs	... „ 1 8 }	

Note 1.—In some other districts rewards have been sanctioned for limited periods.

Note 2.—The Commissioner in Sind is authorised to sanction rewards for the destruction of rats at a rate not exceeding Rs. 12-8-0 per 1,000 rats within the limit of the Budget allotment.

Divisional Commissioners and the Commissioner in Sind are authorised to sanction special rewards, not exceeding Rs. 200, for killing specially proved and well recognized cases of man-eaters, tigers, panthers, or leopards.

XIX.—DIET AND ROAD ALLOWANCES TO WITNESSES, JURORS, ETC.

89. The following is an abstract of the rules regulating the payment on the part of Government of the expenses of complainants and witnesses in cases coming before the Criminal Courts:—

I.—Payment may be ordered by—

(1) Courts of Session.

(2) Magistrates—(a) in cases of non-bailable offences; (b) in cases of bailable offences only when the prosecution is under the orders of Government or other public officer, or if the Magistrate thinks that it is in the interests of the public service, or if the person to whom payment is to be made is in indigent circumstances.

II. Payment may be made at the following rates :—

	Travelling Expenses.	DAILY.			
		Subsistence	Hotel charges or board expenses.	Carriage hire.	Palki hire.
		Rs. a. p.	Rs.	Rs.	Rs.
(a) European and East Indian witness in the mofussil.	Actual expenses for carriage not in excess of 6 as. a mile	2 8 0	...	...	...
(b) Do. coming from the mofussil to attend the High Court.					
First Class	4 as. a mile for himself and a servant if a railway be available, and 8 as. a mile if the only means of communication is by road.	...	5 0 0†	2*	...
Second Class	Actual travelling expenses.	...	3 0 0†	...	1*
Third Class	Do. ...	...	1 8 0†	...	...
The class to which a witness belongs to be determined by the Magistrate or other authority sending the witness to the High Court.					
(c) Native witness of the better class and a witness not concerned in the case whose evidence is required for furthering the ends of justice.	Railway and other travelling expenses actually incurred if reasonable.	0 6 0	...	...	...
(d) Native witness of lower class,	Do. do. ...	0 4 0	...	...	...

III. Peculiar cases not coming within rule 11 are to be dealt with according to their own merits at the discretion of the Court.

IV. When a witness lives in the same town or village in which the Court before which he is required to give evidence is situated, the Court may award him such sum not exceeding 4 annas a day as may compensate him for any loss he may have incurred by attendance upon the Court.

90. Any Court may refuse the payment on the part of Government of expenses :—

(a) to any complainant whose complaint has been declared to be false or frivolous, and

(b) to any witness whose evidence it does not consider to be substantially true.

91. Subject to the following conditions, every Sessions Judge, Assistant Sessions Judge, District Magistrate, Divisional Magistrate, and first class Magistrate and every second class Magistrate who is also an Assistant or Deputy Collector, may, on recording his reasons in writing, give from funds supplied for the purpose on the part of Government, to any accused person acquitted or discharged by him, money for his railway fare, steamer fare, or daily expenses :—

(a) That the Court is satisfied that the accused on his discharge or acquittal will be under the necessity of proceeding to some place not less than fifteen miles distant from the Court.

* For each day of attendance at the High Court.

† While in Bombay.

Page 83, Article 97, paragraph 95, clause 5 (Criminal cases)—

For the words “Remembrancer of Legal Affairs” in the substitute “District Magistrate with the concurrence of the Court in any case in which there may be a difference of opinion being referred to the Legal Remembrancer for orders.”

[G. Notfn., J. D., No. 1668, dated 28th March 1908; (Ind. M. 129.)]

(No. 176, dated 23rd November 1908.)

(b) That the accused is unprovided with means sufficient for the expenses of his journey to such place and his maintenance on such journey.

(c) That the amount given on account of daily expenses shall not exceed the rate of two annas a day for the number of days which in the opinion of the Court will necessarily be occupied in such journey.

(d) That if a portion of the journey can be made by railway or steam-boat, a ticket of the lowest class shall be given in addition to the sum allowed for daily expenses.

92. The following rates have been fixed by Government for persons under trial and to informers in Bombay :—

Prisoners under trial—

Europeans Rs. 2-0-0 maximum.

Natives „ 0-8-0 do.

Informers to be paid at the rates of batta applicable to witnesses (as stated above in paragraph 89). The cheapest class of accommodation available should be engaged for the conveyance of prisoners or informers.

93. With regard to persons serving as jurors or assessors, reasonable expenses are to be paid by the Court to Government servants as well as private individuals, if applied for, and should be passed by the Accountant-General when not in excess of Rs. 10 in each case, the sanction of Government being required for all claims in excess of Rs. 10.

94. All charges incurred for the maintenance and road expenses of prisoners sent as witnesses to Criminal Courts, should be drawn on bills countersigned by the District Judge or Magistrate as the case may be.

XX.—FEES TO PLEADERS AND LAW CHARGES.

95. In addition to the salaries of their appointments Government Pleaders are entitled to fees as stated below :

Civil Cases.

Reference to the High Court under the Stamp Act.

References to the Civil Court under Act X of 1870.

Cases of unusual importance or difficulty or in which marked industry or ability has been displayed.

Criminal Cases.

Usual fees allowed by the Courts according to law.

High Court Pleader when instructed to appear, Rs. 30.

The fee shall be calculated on the amount of compensation tendered by the Collector, or on the amount which the Collector shall have declared himself willing to give to the parties.

The Legal Remembrancer may grant to a District Government Pleader a special remuneration not exceeding Rs. 100 for each case. Above this sum the sanction of Government is required.

High Court Pleader (or person appointed by Government in the unavoidable absence of Government Pleader) Rs. 30, for each case. District Government Pleaders and Public Prosecutors, Rs. 10 for every day they are actually engaged in criminal business either in the Sessions Court or any Magistrate's Court. At head-quarters in cases of unusual importance, the fee may be increased to Rs. 25 per diem by the Remembrancer of Legal Affairs.

High Court Pleader requested to appear in the Mofussil,

District Government Pleader or Public Prosecutor when required to proceed to Bombay.

District Government Pleader and Public Prosecutor of Hyderabad or of Shikárpur and the Upper Sind Frontier when required to proceed to Karáchi.

District Government Pleader when required to appear in any case in a Court situated elsewhere than his head-quarters.

District Government Pleader or Public Prosecutor leaving the head-quarters of his district or division on duty for which he receives no fee in addition to his pay.

Rs. 150 for every day of absence from Bombay. This includes travelling and all other expenses.

For each day's absence from each station Rs. 25 and actual travelling expenses to and from Bombay not exceeding $1\frac{1}{2}$ annas per mile travelled by railway, and conveyance hire while in Bombay.

For each day's absence from his station Rs. 25 and actual travelling expenses not exceeding $1\frac{1}{2}$ annas per mile.

Rs. 50 for each day's absence from head-quarters. This includes travelling and all other expenses.

Travelling allowance at Rs. 3 per day of absence from head-quarters, $1\frac{1}{2}$ annas per mile for journey by railway, 4 annas per mile for journey other than by railway.

96. The grant for fees to pleaders (except fees in murder cases) is controlled by the Remembrancer of Legal Affairs, who is authorised to pass expenditure so long as the total expenditure does not exceed the total amount provided for the Presidency.

96A. The Assistant Remembrancer of Legal Affairs is authorised to countersign Pleader's bills for fees, etc., debitable to the grant of Law Officers.

97. Amounts awarded by Civil Courts in their decrees against Government should be drawn on bills preferred by the officer of the department concerned, countersigned, when necessary, by the departmental controlling officer. They need not be preferred by Government Pleaders and do not require the countersignature of the Remembrancer of Legal Affairs.

98. In murder cases a pleader is allowed to the accused if he is unable to pay the expense himself at Government expense, the fee payable to him being the same as that allowed to the Public Prosecutor. The services of a pleader may also be made available under similar circumstances when a sentence is sought on revision to be enhanced to a sentence of death. Bills for these fees should be paid, in Bombay (including cases referred to the High Court for a confirmation of the sentence of death) on a certificate signed by the Registrar, that a pleader was engaged with the authority of the Chief Justice or any other presiding Judge, and in the mofussil on the certificate of the District Judge.

XXI.—ARMS AND ACCOUTREMENTS.

99. The cost of articles noted below is chargeable to the grant for arms and accoutrements:—

Belts and belt-plates.
Batons.
Buckles.
Buckets.
Carbines.
Grease (or soap).

Lances.
Monograms for brass initials.
Pouches, caps and cartridges.
Revolvers.
Spurs.
Swords and sword-belts.

Page 84, Article 97, para. 99—
“Conveyance charges of Swords which are not obtained from Ordnance Department should be charged against the grant for “Arm (Inspt. Genl. of Police, No. 1656, dated the 24th February 1906.)
(No. 75, dated 20th July 1906.)

Page 84, Article 97, paragraph 96-B., as inserted by Addendum and Corrigendum No. 130, dated 11th October 1907—

For the words “in respect to his official action” read “where the charge is the consequence of official action” in lines 1 and 2 of this paragraph.

(Govt. G. D. Corrigendum No. 2851, dated 3rd June 1909 ; Ind. No. T. A. M.—630.)

(No. 188, dated 18th June 1909.)

Page 84, Article 97, paragraph 95, clause 9, *substitute* the following for the present clause :—

“ A fee to be fixed by the District Magistrate according to the circumstances of each case, but not exceeding Rs. 50 for each day's absence from head-quarters, such fee being inclusive of travelling and all other expenses. This fee should, in ordinary cases where there is no special reason to the contrary, be calculated, as far as possible, in accordance with the following scale :—

District Government
Pleader when required to appear in any case in a Court situated elsewhere than his head-quarters.

Rs. 20 for each day of necessary absence from head-quarters.

Annas 4 per mile travelled by road.

Annas $1\frac{1}{2}$ per mile travelled by railway or steamer.

The total of the above calculation should then be divided by the number of days of absence from head-quarters, and the multiple of 5 or 10, that is nearest the resulting quotient, should be taken to represent the fee to be granted per diem.”

[G. Notifn., J. D., No. 1668, dated 28th March 1908 ; (Ind. No. T. A. M.-129.)]

(No. 176, dated 23rd November 1908.)

Page 84, Article 97—

Add paragraph 96B.

A Government servant charged with a criminal offence in respect to his official action, who considers it necessary to obtain legal assistance for his defence must, if he proposes to seek reimbursement from Government immediately refer to his official superior the question whether the case is one in which it is necessary to engage such assistance.

In Bombay City the official superior of the Government servant concerned should, if there is time, immediately refer the matter for the orders of Government but may, if time does not permit of such reference, grant or refuse permission subject to the approval of Government and at once report his action to Government. In such cases fees will be debited against the grant of the Solicitor to Government. In the mofussil, officers not of lower rank than Heads of Districts or Political Agents, are empowered to sanction the employment of counsel without reference to higher authority, provided the fees proposed to be paid do not exceed the fees admissible under the Law Officers' rules. Such fees will be debited against the grant of the Remembrancer of Legal Affairs.

(Government, General Department, Circular No. 5745, dated 23rd September 1907).

(No. 130, dated 11-10-07).

Page 85, Article 97—

Add the following new paras. :—

XXIV.—European Stores.

105. Bicycles may be purchased in the local market if the Bombay Government find it more economical to do so, or if they are urgently required.

(G. of I., H. D., No. 498, dated 13th June 1903, embodied in G. R., J. D., No. 3610, dated 2nd July 1903.)

106. The Mint Master, Bombay, may purchase up to a limit of Rs. 500 a year articles of European manufacture to meet exceptional and urgent calls, all ordinary necessities being provided for by indent on the India Office.

(G. of I., F. & C. D., No. 66, dated 6th January 1888 ; Ind. No. P. A.—1180.)

107 (i). All Heads of Offices are authorised to sanction petty local purchases of stationery and rubber stamps up to a limit of Rs. 20 in each case. The Government of India have delegated the same power to the Resident at Baroda.

(G. R., G. D., No. 3511, dated 12th May 1908 ; Ind. No. T. A. M.—370 ; and G. of I., For. D., letter No. 898-G., dated 7th April 1908 ; Ind. No. T. A.—III—121.)

(ii). A certificate should be given by drawing officers on each bill on which contract contingencies are drawn, to the effect that the bill does not contain any charge for stationery and rubber stamps in excess of Rs. 20.

(G. R., G. D., No. 4918, dated 1st August 1908 ; Ind. No. T. A. M.—886.)

108. The following Heads of Departments and Officers have been authorised to incur expenditure on articles of European manufacture up to a limit of Rs. 250 for each article or any number of articles of the same description :—

Commissioner in Sind, Commissioners, Northern, Central and Southern Divisions, and of Customs, Salt, Opium and A'bkári, &c.

Settlement Commissioner and Director of Land Records.

Director of Agriculture and of Co-operative Credit Societies.

Inspector-Generals of Registration, Police and Prisons.

Commissioner of Income Tax, Bombay.

Collectors, including Collectors and Deputy Commissioners in Sind, and Collectors of Bombay, Customs (Bombay and Sind), and Salt Revenue.

Conservators and Deputy Conservators of Forests in charge of Circles.

Surgeon-General with the Government of Bombay (as Head of the Medical and Sanitary Departments and of the Bombay Bacteriological Laboratory).

Director of Public Instruction.

Superintendent of Stationery.

Agent to the Governor, Káthiáwár.

Political Resident, Aden, and Political Agents.

Commissioner of Police, Bombay.

Judicial Commissioner in Sind.

Registrar, High Court, Appellate Side, Bombay.

Prothonotary and Registrar, High Court, Original Jurisdiction Bombay.

Chief Presidency Magistrate.

Chief Judge, Court of Small Causes, Bombay.

District Judges.

Remembrancer of Legal Affairs.

Superintending Engineers of Divisions.

Superintending Engineer and Secretary, Indus River Commission.

Sanitary Engineer to Government.

Accountant General, Bombay.

[G. R., G. D., No. 254, dated 15th January 1909; and G. of I., F. D., letter No. 2164-Ex., dated 3rd May 1909; (Ind. No. G.-78)].

(No. 191, dated 29th June 1909.)

Page 85, Article 97—

Add the following to paragraph 101 :—

The expenditure on account of “ Repairs to arms ” of the Superintendents of Police who have no contract grant is debitable to the grant for “ Repairs to arms and accoutrements ” and the detailed contingent bills on that account require to be countersigned by the Inspector-General of Police.

Page 97, Annexure C—

Add the following new entry :—

56-A.—Repairs to arms executed *departmentally* (Police).

(No. 73, dated 21st August 1906.)

Add the following as paragraph 103-A :—

“ 103-A.—In the case of Poona, charges of the nature referred to in paragraph 103 should be treated as countersigned contingencies. Bills will be passed on the countersignature of the Collector. The Collector will on 1st April each year or shortly afterwards distribute in the following proportion the charges incurred and paid during the preceding year :—

Government	...	20 per cent.	} As per clause VI, paragraph 4, of G. R., G. D., No. 1236-P., dated 7th August 1908.
District Local Board	...	3 do.	
Poona City Municipality	...	54 do.	
Poona Suburban Municipality	...	5 do.	
Poona Cantonment Committee	...	13 do.	
Kirkee Contonment Committee	...	5 do.	

He will furnish the Accountant-General with a statement of such distribution, when it is made, for verification ; and on return of the statement by the Accountant-General duly verified, he will ask the several bodies concerned to pay their shares into the Government Treasury.”

Substitute the following for para. 104 :—

XXIII.—*Petty Construction and Repairs—Police.*

104. The grants made for petty construction and petty repairs by Government are distributed by the Inspector-General of Police for expenditure according to the requirements of each district and District Superintendents of Police sanction expenditure up to a limit of Rs. 50 in each case within the allotments made to them by the Inspector-General of Police. The District Magistrate's sanction is required when the amount to be spent on any single work exceeds Rs. 50. The allotment made for one work (construction or repairs) cannot be utilized for another without the orders of the Inspector-General of Police. Separate bills should be preferred for charges on account of petty construction and repairs, and the detailed bills should be submitted for

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countersignature to the District Magistrate who countersigns such bills. The Inspector-General of Police is authorized to alter the district grants as circumstances require provided the total grant for the whole Presidency is not exceeded.

The above rules have been extended to the Rewa Kántha Police, the Political Agent being the countersigning officer in respect of all detailed bills preferred by the Superintendent of Police of that agency; the control reserved for the District Magistrate in the case of the District Police is to be exercised by the Political Agent.

(*Vide* G. R., J. D., No. 3639, dated 7th July 1906, F. D., Endt. No. 3128, dated 24th August 1906, and G. R., J. D., No. 5058, dated 21st September 1906.)

In the case of Mahi Kántha and Pálanpur the control of expenditure will continue to be in the hands of the Commissioner, Northern Division, and the Political Agents concerned, while the detailed bills preferred by the Superintendents of Police of those Agencies will as in the case of Rewa Kántha be countersigned by the Political Agents concerned.

(No. 81, dated 6th November 1906.)

100. Arms and ammunition required by the Police Department should be obtained on indent from the Ordnance Department. The indents should be submitted to the Ordnance Department through the Accountant General.

101. Repairs to arms executed departmentally are payable from the contract grant.

102. The Inspector General of Police is not authorised to make reappropriations from the items provided for arms.

XXII.—EPIDEMIC CHARGES.

103. Collectors are allowed, when local resources fail, to incur expenditure on the purchase of medicines and disinfectants, and the entertainment of extra temporary establishment in cases of urgent necessity arising from an outbreak of cholera or small-pox or other serious zymotic disease, in places not included within the limits of Municipalities. The expenditure should be treated as an item of countersigned contingencies and bills will be passed ordinarily on the countersignature of the Collectors concerned. The sanction of Government is required when the annual expenditure incurred in a single district exceeds Rs. 500 ; whenever such expenditure is found to have exceeded Rs. 200 a report explaining the necessity therefor should be submitted to the Commissioner through the Accountant General, who, in its absence, will decline to pass further bills. Bills should be presented within two months after the expenditure has been incurred, and will not otherwise be passed without Government orders.

XXIII.—PETTY CONSTRUCTION AND REPAIRS—POLICE.

104. The grants made for petty construction and petty repairs by Government to each Division are distributed by the Commissioners for expenditure according to the requirements of each of their districts, and District Superintendents of Police may sanction expenditure up to a limit of Rs. 50 in each case within the allotments made to them by the Commissioners. The District Magistrate's sanction is required when the amount to be spent on any single work exceeds Rs. 50. The allotment made for one work (construction or repairs) cannot be utilized for another without the orders of the Commissioner. Separate bills should be preferred for charges on account of petty construction and repairs, and the detailed bills should be submitted for countersignature to the District Magistrate, who countersigns such bills. The Commissioners are authorized to alter the district grants as circumstances require provided the total grants for their Divisions are not exceeded.

The above rules have been extended to the Rewa Kántha, Mahi Kántha and Pálanpur Agencies, the Political Agents being the countersigning officers in respect of all detailed bills preferred by the Superintendents of Police of those Agencies ; the other control, reserved for the Commissioner and the District Magistrate in the case of the District Police, is to be exercised by the Commissioner, N. D., and the Political Agents concerned, respectively.

Stationery (purchase locally).
Text and Prize Books (Education).
Value of and Freight on Europe Stores (Education).
Weighing Scales (Land Revenue).
Workshop Contingencies (Education).

Purchase of Art specimens (Education).
Do. of Coal and stores, etc. (Sanitation Department).
Plant collecting charges (Scientific, etc.).
Rations.
Rebrowning of Arms (Police).
Repairs to arms and accoutrements (Police) when there is no contract grant.
Repairs of Boundary marks (c).
Rewards for the destruction of wild animals.
Rewards for the capture of Criminals.
Rewards to persons for gallantry displayed in resisting violent crimes.
Retrospective Rewards (Police).
Rewards in Customs, Salt, Opium and Abkari cases.
Rations to Nursing Sisters.
Rewards to informers up to Rs. 200.
Do. to Policemen and others in Criminal cases up to Rs. 100.
Road expenses of Prisoners under trial.
Road money to released convicts.
Scales and weights.
Supply of medicines (Local purchase).
Supply of Medicines and Instruments (Medical).
Telegram charges (Aden only) (k).
Transportation charges.
Traveller's Bungalow charges.
Treasure trove (g).
Way charges of escorts.
Workshop charges.

(Vide Government Notification, G. D., No. 3523, dated 6th September 1882, published at pages 691 and 692 of the *Bombay Government Gazette* of 7th September 1882, G. R., G. D., No. 759, dated 5th March 1884, and No. 7162, dated 5th December 1906.)

(f) The Budget grant for this head is treated as one for the whole Presidency and allotments are made by the Accountant General without reference to Government so long as the total grant is not exceeded.

(g) Collectors should purchase the whole of the coins found under section 16 of the Treasure Trove Act and send them to the Royal Asiatic Society.

(h) Expenditure by Government should be limited to the case of paupers whose caste or religion is unknown, and who have been repudiated by their community, and should be confined to the smallest possible sum in each case subject to a maximum of Rs. 1-8-0 in each case. (G. R., J. D., No. 6050, dated 5th November 1890.)

(i) Jajams and desk covers should last for 5 and 7 years respectively.

(j) Controlling officers are authorized to sanction expenditure on account of "Donations for charitable purposes" and "Durbār and Toshakhana Contingencies" up to Rs. 50.

(k) Telegram charges at Aden are passed under the countersignature of the Political Resident, Aden, to whom copies of telegrams should be submitted when bills are submitted for his countersignature (G. R., P. D., No. 6082, dated 29th December 1879; No. 5600, dated 14th September 1885, and 3869, dated 26th May 1906.)

They are submitted to Government for their sanction, *vide* Art. 117, Rule 3 (2), of the T. A. D. Manual.

Pages 87 to 89—*Substitute the following for Annexure A:—*

ANNEXTURE A.

Detailed Classification of Contingent Charges.

A Contract.	B Non-Contract.			Remarks.
	Special. (a)	Countersigned. (b)	Audited but not countersigned. (c)	
Binding Books (Tapedar's) (Land Revenue). Carriage of Tents and Records. Charges for water-supply (Aden and Salt Department). Charges for killing stray dogs (Police). Conveyance of corpses and wounded persons. Conveyance of Excise Opium. Country medicines (Medical). Hot-weather Establishment. Laboratory expenses (Education). Library allowances (Medical and Education). Lighting charges. Peons' Uniforms and Belts.	Articles of European manufacture costing more than Rs. 50. Compensation for Land. Durbar Presents. Donations for charitable purposes. Irrecoverable temporary Loans written off (d). Law charges in Civil Suits incurred by Law Officers of Government. Live stock (a). Purchase of Books, Publications and Maps. Do. of Furniture (for a newly created office). Purchase of Land. Do. of } When the Iron } cost exceeds Safes. } Rs. 10. Do. of } Boats. }	Accoutrements. Ammunition. Arms. Articles of Furniture when contract grant is not allowed and including those enumerated in paragraph 41 whose cost does not exceed Rs. 10 (e). Boat stores and repairs. Binding Books (when no contract grant is allowed). Boundary marks charges. Brass badges (when no contract grant is allowed). Bugles, targets, handcuffs, etc. (Police). Charges for remittance of Treasure from and to other Districts (f). Do. for water-supply (except Aden and Salt Department). Do. on account of distressed seamen. Clothing and Bedding of prisoners. Do. of Patients. Do. (Police and Salt Department). Commission on sale of Salt. Conveyance charges of ordnance stores (Police).	Charges for inter- ring paupers (h). Conservancy charges. Maintenance of indigent persons. Postage charges. Rates and Taxes. Telegram charges (except at Aden). Vagrant charges. Way expenses of Revenue Process Servers (b).	(a) In the Agricultural Department, "Experimental farms" purchase of live- stock are allowed within the Budget grant and the Superintendent, Civil Veterinary Department, is authorized to purchase stallions within the amount annually placed at his disposal for that purpose. (b) Should be supported by a certificate that the fees realized are sufficient to cover the charges in the bill. (c) In cases of fines to be spent on the repair of Boundary marks the whole of the fine should be credited to Government, the expenditure on repairs should be treated as a charge against the provision made in the Budget. Charges for repairs of boundary marks of waste lands are sanctioned by Collectors. Commissioners sanction expenditure on frontier Boundary marks to any extent subject to budget provision. (d) Collectors are authorized to sanction the write-off of irrecoverable temporary Loans up to Rs. 100 and the Commission-

ANNEXTURE A—continued.

A Contract.	B Non-Contract.			Remarks
	Special. (a)	Countersigned. (b)	Audited but not countersigned. (c)	
Petty Printing at Private Presses. Petty Repairs (except Excise, Police and Education). Petty Supplies Purchase of Carpets. Purchase of Matting. Purchase of Furniture. Purchase of Books (already sanctioned by Government). Purchase of apparatus (Education, Secondary Schools). Rangoon oil supplied to Police. Remittance of Treasure within the District. Removal of distillery refuse. Repairs of Furniture. Repairs of Tents. Repairs to Arms and Accoutrements (Police). Rewards to good marksmen (Police). Rewards to Policemen and others in criminal cases up to Rs. 20. Secret Service Money. Section work (Judicial Establishment).	Purchase of matting (when the cost exceeds Rs. 30 and cannot be met from contract grant.) Record stands and shelves. (This is usually carried out by the Public Works Department.) Refund of Law expenses incurred by Police and other Government Officers. Rents. Special rewards to Policemen and others in Criminal Cases above Rs. 100 and rewards to Informers above Rs. 200. Except when authorized by standing sanction, Darbar, Toshakhana and other unusual charges (j).	Constuction and repairs of chāvdis. Cost in pauper suits. Diet and Road money to witnesses and Jurors. Diet and Road money to revenue defaulters. Diet of Patients. Discretionary allowance for the amusement of Lunatics. Epidemic expenses. Excursion charges. Execution charges. Farm charges. Fees in <i>post-mortem</i> cases (e). Fees to Pleaders in Criminal cases. Do. Murder cases. Garden charges. Hire of Horses (Police). Law charges in Civil Suits other than those incurred by Law Officers of Government. Mapping charges. Miscellaneous office expenses (when a contract grant is not allowed). Passage and diet money to Lunatics. Petty Construction. Petty Repairs (Excise, Police and Education). Photographing Criminals (Police). Prisoner Transfer charges. Purchase of Raw Materials. Do. of Tents. Do. of Newspapers. Do. of Tools and Plant.		ers up to Rs. 500. This applies to takāvi advances also. The writes-off under takāvi advances should be supported by a certificate from the Collectors. (e) A Commissioned Medical Officer, not being a Civil Surgeon or an officer in medical charge of a Civil Station, or a Senior Military Assistant Surgeon with the honorary rank of Lieutenant or Captain, is entitled to receive a fee of Rs. 16, for conducting a <i>post-mortem</i> examination, and to a fee of Rs. 10 for conducting a <i>medico legal</i> examination other than a <i>post-mortem</i> examination, in cases not falling within the ordinary discharge of his duties, whether or not he is required to give evidence in a Court of Justice in connection with such examination. It is, however, to be distinctly understood that when such an officer is required under these circumstances, to give evidence in a Court of Justice, he shall not be entitled to any remuneration in addition to the fee mentioned above other than the usual expenses paid to a witness. The fee admissible to a Medical Subordinate under similar circumstances is Rs. 4. Medical Subordinates lent by the Government to Municipalities or Dispensary Committees will be required to perform these examinations as a part of their regular duties without further remuneration.

100. Arms and ammunition required by the Police Department should be obtained on indent from the Ordnance Department. The indents should be submitted to the Ordnance Department through the Accountant General.

101. Repairs to arms executed departmentally are payable from the contract grant.

102. The Inspector General of Police is not authorised to make reappropriations from the items provided for arms.

XXII.—EPIDEMIC CHARGES.

103. Collectors are allowed, when local resources fail, to incur expenditure on the purchase of medicines and disinfectants, and the entertainment of extra temporary establishment in cases of urgent necessity arising from an outbreak of cholera or small-pox or other serious zymotic disease, in places not included within the limits of Municipalities. The expenditure should be treated as an item of countersigned contingencies and bills will be passed ordinarily on the countersignature of the Collectors concerned. The sanction of Government is required when the annual expenditure incurred in a single district exceeds Rs. 500; whenever such expenditure is found to have exceeded Rs. 200 a report explaining the necessity therefor should be submitted to the Commissioner through the Accountant General, who, in its absence, will decline to pass further bills. Bills should be presented within two months after the expenditure has been incurred, and will not otherwise be passed without Government orders.

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104. The grants made for petty construction and petty repairs by Government to each Division are distributed by the Commissioners for expenditure according to the requirements of each of their districts, and District Superintendents of Police may sanction expenditure up to a limit of Rs. 50 in each case within the allotments made to them by the Commissioners. The District Magistrate's sanction is required when the amount to be spent on any single work exceeds Rs. 50. The allotment made for one work (construction or repairs) cannot be utilized for another without the orders of the Commissioner. Separate bills should be preferred for charges on account of petty construction and repairs, and the detailed bills should be submitted for countersignature to the District Magistrate, who countersigns such bills. The Commissioners are authorized to alter the district grants as circumstances require provided the total grants for their Divisions are not exceeded.

The above rules have been extended to the Rewa Kántha, Mahi Kántha and Pálanpur Agencies, the Political Agents being the countersigning officers in respect of all detailed bills preferred by the Superintendents of Police of those Agencies; the other control, reserved for the Commissioner and the District Magistrate in the case of the District Police, is to be exercised by the Commissioner, N. D., and the Political Agents concerned, respectively.

Insert the following below the entry “Scales and weights and instruments” in the column “Countersigned” :—

Telegram charges (Aden only) (*k*), and add the following note in the column “Remarks” :—

(*k*) Telegram charges at Aden are passed under the countersignature of the Political Resident, Aden, to whom copies of telegrams should be submitted when bills are submitted for his countersignature (G. R., P. D., No. 6082, dated 29th December 1879 ; No. 5600, dated 14th September 1885, and No. 3869, dated 26th May 1906).

(No. 67, dated 11th July 1906.)

ANNEXURE A.

Detailed Classification of Contingent Charges.

A Contract.	B NON-CONTRACT.			Remarks.
	Special. (a)	Countersigned. (b)	Audited but not countersigned. (c)	
<p>Carriage of tents and records. Charges of water-supply (Aden and Salt Department). Conveyance of corpses and wounded persons. Country medicines (Medical). Hot weather establishment. Laboratory expenses (Education). Library allowances (Medical and Education). Lighting charges. Peons' uniforms and belts. Petty printing at private presses. Petty repairs (except Excise, Police and Education). Petty supplies. Purchase of carpets. Remittance of Treasure (within the District). Removal of distillery refuse. Rewards to marksmen (Police). Rewards to Policemen and others in criminal cases up to Rs. 20. Secret service money. Stationery (purchased locally).</p>	<p>Articles of European manufacture costing more than Rs. 50. Darbār presents. Donations for charitable purposes (j). Irrecoverable temporary loans written off (d). Law charges in Civil suits, incurred by Law officers of Government. Live Stock (a). Purchase of books and publications. Do. of Furniture (for newly created offices only). Do. of Land. Do. of Boats, when the cost exceeds Rs. 10. Do. of Iron safes.</p>	<p>Accoutrements. Ammunition. Arms. Articles of office furniture when contract grant is not allowed and including those enumerated in paragraph 41 whose cost does not exceed Rs. 10 (i). Boat stores and repairs. Bugles, targets, &c. Charges for remittance of treasure from or to other districts (f). Do. for water-supply (except Aden and Salt Departments). Do. on account of distressed seamen. Clothing and bedding. Do. of patients. Do. (Police and Salt Departments). Commission on sale of salt. Construction and repair of chāvdīs. Costs in pauper suits. Diet and road money to witnesses and Jurors. Diet and road money to revenue defaulters. Diet of patients.</p>	<p>Charges for interring paupers (h). Maintenance of indigent persons. Postage charges. Telegram charges. Vagrant charges. Way expenses of revenue process servers (b).</p>	<p>(a) In the Agricultural Department (Experimental Farms), purchases of live-stock are allowed within the budget grant and the Superintendent, Civil Veterinary Department, is authorised to purchase stallions within the amount annually placed at his disposal for that purpose. (b) Should be supported by a certificate that the fees realized are sufficient to cover the expenses charged in the bill. (c) In cases of fines to be spent on the repair of boundary marks the whole of the fine should be treated as revenue and credited to Government, the expenditure on repairs should be treated as a charge against the provision made in the budget. Charges for repairs</p>

ANNEXURE A—continued.

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ANNEXURE A.

A Contract.	B NON-CONTRACT.			Remarks.
	Special. (a)	Countersigned. (b)	Audited but not countersigned. (c)	
Text and Prize books (Education).	<p>Purchase of Matting when the cost exceeds Rs. 30 and cannot be met from the contract grant.</p> <p>Rents.</p> <p>Special rewards to Policemen and others in criminal cases above Rs. 100 and rewards to informers above Rs. 200.</p> <p>Except where authorized by standing sanction, Darbār, Toshakhana and other unusual charges (j).</p>	<p>Discretionary allowances for the amusement of lunatics.</p> <p>Epidemic expenses.</p> <p>Excursion charges.</p> <p>Execution charges.</p> <p>Farm charges.</p> <p>Fees in <i>post-mortem</i> cases (e).</p> <p>Do. to Pleaders in criminal cases.</p> <p>Hire of horses (Police).</p> <p>Law charges in Civil suits, other than those incurred by Law officers of Government.</p> <p>Mapping charges.</p> <p>Miscellaneous office expenses (where a contract grant is not allowed).</p> <p>Passage and diet money to lunatics.</p> <p>Petty construction.</p> <p>Do. repairs (Excise, Police and Education).</p> <p>Photographing criminals (Police).</p> <p>Prisoners' transfer charges.</p> <p>Purchase of raw material.</p> <p>Purchase of tents.</p> <p>Rates and taxes.</p> <p>Rations.</p> <p>Repairs of boundary marks (e).</p> <p>Rewards for the destruction of wild animals, snakes, &c.</p>		<p>of boundary marks of waste lands are sanctioned by Collectors. Commissioners sanction expenditure on frontier boundary marks to any necessary extent.</p> <p>(d) Collectors are authorized to sanction irrecoverable temporary loans to be written off up to Rs. 100, and the Commissioners up to Rs. 500. This applies to takāvi advances also.</p> <p>(e) A medical officer not being a Civil Surgeon or an officer in medical charge of a civil station is entitled to receive a fee of Rs. 16 for <i>post-mortem</i> examinations, and of Rs. 10 for medico-legal examinations not falling within his ordinary duties; when such an officer gives evidence in a Court he is entitled only to the allowances admissible to a witness. The fee admissible to a medical</p>

Page 89, Annexure A—

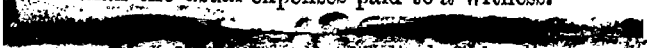
In the column countersigned under non-contract substitute the following entry:—

“Supply of Medical Stores, Medicines and Instruments (Medical)” for the entry “Supply of Medicines and Instruments (Medical).”

(No. 146, dated 14th February 1908.)

Substitute the following for Remark (e) :—

A commissioned Medical Officer, not being a Civil Surgeon or an officer in medical charge of a Civil Station, or a Senior Military Assistant Surgeon with the honorary rank of Lieutenant or Captain is entitled to receive a fee of Rs. 16, for conducting a *post mortem* examination, and to a fee of Rs. 10 for conducting a *medico legal* examination other than a *post mortem* examination, in cases not falling within the ordinary discharge of his duties, whether or not he is required to give evidence in a Court of Justice in connection with such examination. It is, however, to be distinctly understood that when such an officer is required under these circumstances, to give evidence in a Court of Justice, he shall not be entitled to any remuneration in addition to the fee mentioned above other than the usual expenses paid to a witness.



The fee admissible to a Medical Subordinate under similar circumstances is Rs. 4. Medical Subordinates lent by the Government to Municipalities or Dispensary Committees will be required to perform these examinations as a part of their regular duties without further remuneration.

(*Vide* Government Notification, G. D., No. 3523, dated 6th September 1882, published at pages 691 and 692 of the *Bombay Government Gazette* of 7th September 1882, G. R., G. D., No. 759, dated 5th March 1884, and No. 7162, dated 5th December 1906.)

(No. 86, dated 29th January 1907.)

Do. in Customs, Salt, Opium and
Excise cases.

Do. to informers up to Rs. 200.

Do. to Policemen and others in
criminal cases up to Rs. 100.

Do. to Agarias.

Road expenses of prisoners under trial.

Do. money to released convicts.

Scales and weights and instruments.

Transportation charges.

Travellers' bungalow charges.

Treasure trove (g).

Way charges of escorts.

Workshop charges.

subordinate under similar
circumstances is Rs. 4.

(f) The budget grant for
this is treated as one for the
whole Presidency, and al-
lotments are made by the
Accountant General with-
out reference to Govern-
ment, so long as the total
grant is not exceeded.

(g) Collectors should pur-
chase the whole of the coins
found under Section 16 of
the Treasure Trove Act and
send them to the Royal
Asiatic Society.

(h) Expenditure by Govern-
ment should be limited to
the case of paupers whose
caste or religion is unknown,
and who have been repu-
diated by their community,
and should be confined to
the smallest possible sum
in each case.

(i) Jajams and desk covers
should last for five and
seven years respectively.

(j) Controlling Officers are
authorized to sanction ex-
penditure on account of
"Donations for charitable
purposes" and "Darbār and
Thoshakhana contingen-
cies" up to Rs. 50.

ANNEXURE B.

List of Disbursing, Countersigning and Controlling Officers of each Department.

Department.	Disbursing Officer.	Countersigning Officer.	Controlling Officer.	Remarks.
3 Land Revenue—				
Charges of District Administration C.	Collector	Collector	Commissioner.	
Survey and Settlement—				
Survey Parties	Superintendent of Survey.	Survey Commissioner ...	Survey Commissioner.	
British Girasia Agent	British Girasia Agent ...	Resident, Baroda ...	Resident, Baroda.	
Photographic Office	Superintendent ...	Commissioner, C. D. ...	Commissioner, C. D.	
Other Land Settlement Charges.	Collector	Collector	Commissioner.	
Land Records and Agriculture—				
Director C.	Director	Director	Director.	
Superintendent	Superintendent	Commissioner	Commissioner.	
District Inspector	Collector	Collector	Do.	
Kanungo Establishment	Do.	Do.	Do.	
Atenation Office, Poona	Commissioner, C. D. ...	Commissioner, C. D. ...	Commissioner, C. D.	
Superintendent of Land Records and Agriculture in Sind.	Superintendent	Commissioner in Sind ...	Commissioner in Sind.	
Alliances to District and Village Officers.	Collector	Collector	Commissioner.	
4 Opium *	Collector of Customs and Collector of Ahmedabad.	Collector of Customs and Collector of Ahmedabad.	Commissioner of Customs, Salt, Opium, &c.	* In the departments under the Commissioner of Customs, Salt, Opium and Excise, the Chief Account Officer is authorised to countersign contingent bills which would otherwise require the countersignature of the Commissioner of Customs, etc.,
5 Salt *—				
Presidency Proper C.	Chief Account Officer ...	Chief Account Officer ...	Commissioner of Customs, &c.	
Sind C.	Collector of Salt Revenue and District Collector in the case of Establishments under him.	Commissioner in Sind ...	Commissioner in Sind.	
Aden C.	Political Resident ...	Political Resident ...	Political Resident.	

Annexure B, page 90—

Add under “ 3. Land Revenue ” charges of District Administration.

Department.	Disbursing Officer.	Countersigning Officer.	Controlling Officer.
Talukdari Settlement and Talukdari Survey Settlement Officer.	Talukdari Settlement Officer.	Talukdari Settlement Officer.	Talukdari Settlement Officer.

(G. R., R. D., No. 2823, dated 18th March 1907 : Ind. No. T. III.—3987.)

(No. 101, dated 5th April 1907.)

6 Stamps	..	..	C.	Collector and Superintendent of Stamps for Bombay.	Superintendent of Stamps	Superintendent of Stamps.
7 Excise—						
Presidency Proper	...	...	C.	Collector	Collector	Commissioner of Customs, &c.
Sind	...	...	C.	Do.	Do.	Commissioner in Sind.
8 Provincial Rates	...	...	...	Do.	Do.	Commissioner.
9 Customs*—						
Presidency Proper	...	...	C.	Chief Account Officer	Chief Account Officer	Commissioner of Customs, &c.
Sind	...	...	C.	Collector of Customs	Collector of Customs	Commissioner in Sind.
10 Assessed Taxes	...	...	...	Collector	Collector	Commissioner.
12 Registration—						
District Charges	...	...	C.	District Registrar	District Registrar	District Registrar.
Inspection	...	...	C.	Inspector of Registration.	Inspector-General of Registration.	Inspector-General of Registration.
15 Post Office	...	...	...	Post Master	Post Master General in the Presidency, Deputy Post Master General in Sind.	Post Master General in the Presidency and Deputy Post Master General in Sind.
17 Mint—						
Mint Department	...	...	...	Mint Master	Mint Master	Mint Master.
Assay Department	...	...	...	Assay Master	Assay Master	Assay Master.
18 General Administration—						
Civil Office of Account and Audit.	...	...	...	Accountant General	Accountant General	Comptroller General.
Currency Department	...	...	...	Assistant Accountant General in charge Paper Currency, Bombay, and Deputy Commissioner, Karachi.	Commissioner of Paper Currency.	Head Commissioner of Paper Currency.
Secretariats and Staff and household of Governor.				Secretary	Secretary	Secretary.
Oriental Translator to Government	...	...	C.	Oriental Translator	Oriental Translator	Oriental Translator.
Commissioners	...	...	C.	Commissioner	Commissioner	Commissioner.
Inspector-General of Registration and Stamps.	...	...	C.	Inspector-General.	Inspector-General	Inspector-General.
Inspectors of Registration and Stamps.	...	...	C.	Inspector	Do.	Do.

after obtaining the necessary sanction of the Commissioner, Collector of Customs and Opium, Collector of Salt Revenue or the Deputy Collector of Salt Revenue, as the case may be. He has, however, no power to sanction transfers of grants. With the exception of the items within the competence of the Deputy Collector of Salt Revenue (*vide* Government Resolution, Revenue Department, No. 4683, dated 14th December 1866), the power of sanctioning all contingent expenditure in the Salt and Continental Customs Department is exercised by the Collector of Salt Revenue, subject to the control of the Commissioner, who alone has authority to sanction re-appropriations from one minor head to another.

ANNEXURE B—continued.

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ANNEXURE B.

Department.	Disbursing Officer.	Countersigning Officer.	Controlling Officer.	Remarks.
19A—Law and Justice, Courts of Law—				
High Court ... C.	Each head of office counter	signs and controls his own	contingencies.	
Law Officers—				
English ... C.	Do. do.	do. do.	do.	
Legal Remembrancer ... C.	Legal Remembrancer ...	Legal Remembrancer ...	Legal Remembrancer.	
High Court Pleader ... C.	High Court Pleader ...	Assistant Do. ...	Do.	
Mofussil Establishment. C.	District Pleader ...	Do. do. ...	Do.	
Coroner's Court ... C.	Coroner ...	} Coroner ...	Coroner.	
Coroner's Surgeon ... C.	Surgeon ...			
Presidency Magistrate's Court ... C.	Chief Presidency Magistrate.	Chief Presidency Magistrate.	Chief Presidency Magistrate.	
Judicial Commissioner ... C.	Judicial Commissioner ...	Judicial Commissioner ...	Judicial Commissioner.	
Civil and Sessions Courts C.	District Judge ...	District Judge ...	District Judge.	
Small Cause Courts, Mofussil C.	Do. ...	Do. ...	Do.	
Do. do. Presidency C.	Chief Judge ...	Chief Judge ...	Chief Judge.	
Criminal Courts ... C.	District Magistrate, City Magistrate or Cantonment Magistrate.	District Magistrate ...	Commissioner.	
19B—Law and Justice, Jails ...	Superintendent of Jail, District Magistrate for Lock-ups.	Inspector-General of Prisons.	Inspector-General of Prisons.	
20 Police—				
Bombay ... C.	Commissioner of Police ...	Commissioner of Police ...	Commissioner of Police.	(a) With regard to the powers of the Inspector-General of Police and Commissioners, see Government Resolutions, Judicial Department, No. 3172, dated 17th May 1901, and No. 5831, dated 4th September 1901.
Presidency Proper, excluding Bombay ... C.	Inspector-General for his own office, District Superintendents.	Inspector-General of Police and Commissioner (a).	Commissioner and Inspector-General of Police (a).	
Sind ... C.	District Superintendent ...	Commissioner in Sind ...	Commissioner in Sind.	
Aden ... C.	Assistant Political Resident in charge Police.	Political Resident ...	Political Resident.	

Add the following under 20.—Police :—

Department.	Disbursing officer.	Countersigning officer.	Controlling Officer.	Remarks.
Dang Police in the Surat District.	Assistant Political Agent, Dangs.	Political Agent, Surat.	Commissioner, N. D., and Inspector-General of Police.	The Assistant Political Agent is the Superintendent of Police, Dangs, and the Political Agent, Surat, is the District Magistrate in respect of the Dang Police. The Commissioner, N. D., and the Inspector-General of Police, are the controlling officers as regards contingent bills. As regards travelling allowance the Political Agent is the controlling officer.

(G. R., R. D., No. 7797, dated 30th July 1908; Ind. No. T.A.III.-1457; and G. R., R. D., No. 11953, dated 23rd November 1908; Ind. No. T.A.III.-2784.)

Page 93, annexure B—

Add the words “Inspectress, Girls’ Schools in Sind” after the words “Educational Inspector” in column 2 (Disbursing Officer) against ‘Inspection’ under ‘22.—Education.’

(G. R., E. D., No. 2338, dated 21st September 1908; Ind. No. T. A. IV., 2094.)

(No. 168, dated 20th October 1908.)

Add the following new entry under “22 Education” :—

Department.	Disbursing Officer.	Countersigning Officer.	Controlling Officer.
Grants for orphans and destitute children under Article 40 of the Code of Regulations for European Schools.	Inspector of European Schools.	Inspector of European Schools.	Director.

(G. R., E. D., No. 2694, dated 6th November 1908 ; Ind. No. T. A. M.-1462.)

Káthiáwár	Superintendent of Police...	Political Agent	Political Agent.
Mahi Kántha	} Officer in charge of Police	Political Agent except for Arms and Accoutrements and clothing, charges for which are countersigned by the Inspector-General of Police.	Commissioner.
Pálarpur... ..			
Rewa Kántha			
Deesa	C. Superintendent of Police...	Officer Commanding Deesa Division.	Do.
Police Hospital	Medical Officer in charge..	Surgeon-General	Surgeon-General.
Village Police	Collector	Collector	Commissioner.
Cattle-pounds	District Magistrate ..	District Magistrate ...	Do.
21 Marine—			
Shipping Office, Bombay	Shipping Master	Shipping Master	Commissioner of Customs.
Do. Karáchi	Deputy Shipping Master...	Collector of Customs ...	Commissioner in Sind.
Steamer Jhelum... ..	C. Commissioner in Sind ...	Commissioner in Sind ...	Do.
Life-boat, Alibág ...	Collector	Collector	Commissioner.
22 Education—			
Direction... ..	C. Director	Director	Director.
Inspection	C. Educational Inspector, Deputy and Sub-Deputy Educational Inspectors.	Do.	Do.
Government Colleges ...	C. Principal	Do.	Do.
Government Schools ...	C. Head Master	Do.	Do.
Grants-in-aid	Educational Inspector ...	Do.	Do.
23 Ecclesiastical—			
Church of England ...	Chaplain	Archdeacon... ..	Archdeacon... ..
Church of Scotland ...	Do.	Senior Presbyterian Chaplain.	Senior Presbyterian Chaplain.
24 Medical—			
Medical Establishments...	C. Surgeon-General; in Sind Principal Medical Officer.	Surgeon-General; Principal Medical Officer in Sind.	Surgeon-General; Principal Medical Officer in Sind.
Hospitals and Dispensaries	C. Medical Officer in charge...	Do.	Do.

A contract grant is allowed to the St. Thomas' Cathedral.

ANNEXURE B—continued.

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ANNEXURE B.

Department.	Disbursing Officer.	Countersigning Officer.	Controlling Officer.	Remarks.
24 Medical—continued.				
Medical Schools and College	C. Principal and Superintendent.	} Surgeon-General; Principal Medical Officer in Sind.	Surgeon-General; Principal Medical Officer in Sind.	
Lunatic Asylums ...	C. Superintendent ...			
Chemical Examiner ...	C. Chemical Examiner ...			
Sanitation and Vaccination	C. Sanitary Commissioner for his own office, Deputy Sanitary Commissioners for Registration Districts and Port Health Officer for Bombay.	Sanitary Commissioner ...	Sanitary Commissioner.	
Grants for Medical purposes, Epidemic expenses.	Collector ...	Collector ...	Commissioner.	
25 Political—				
Political Agents... ..	C. Political Agent (except Káthiáwár) or Resident.	Political Agent or Resident.	Political Agent or Resident, except where Collectors are <i>ex-officio</i> Political Agents, and Sávantvádi, Pálanpur, Mahi Kántha, where Commissioners are Controlling officers.	
Political Agent, Káthiáwár ...	1 Judicial Assistant, 4 Assistants of the Prant, 1 Superintendent of Police in Káthiáwár.	Political Agent, Káthiáwár.	Political Agent, Káthiáwár.	
Medical Institutions ...	C. Surgeon or other Medical Officer in charge.	Surgeon-General ...	Surgeon-General.	

26 Scientific and other Minor Departments—

Veterinary charges	Collector or Superintendent.	Superintendent, Civil Veterinary Department.	Survey Commissioner and Director of Land Records and Agriculture.
Superintendent, Civil Veterinary Department.	Superintendent	Survey Commissioner and Director of Land Records and Agriculture	Do.
Other officers			
Veterinary College	Principal	Director of Public Instruction.	Director of Public Instruction.
Veterinary Class, Poona... ..	Do. College of Science.	Do.	Do.
Public Observatories	Director	Director	Director.
Experimental Cultivation	Superintendent of Farm ...	Director of Land Records and Agriculture.	Director of Land Records and Agriculture.
Inspector of Factories	Inspector	Collector of Bombay	Collector of Bombay.
Registration of Railway traffic... ..	Examiner, Railway Accounts.	Examiner, Railway Accounts.	Examiner, Railway Accounts.
Examinations	Educational Inspector ...	Director of Public Instruction.	Director of Public Instruction.

30 Stationery and Printing—

Stationery Office...	...	Superintendent of Stationery.	Superintendent of Stationery.	Superintendent of Stationery.
Government Presses—				
Government Central Press	...	Superintendent	...	Secretary to Government, General Department.
Commissioner in Sind's Press	...	Do.	...	Commissioner in Sind.
High Court Press	...	Do.	...	Registrar, High Court.
Alienation Department Press...	...	Alienation Assistant Commissioner, C. D.	...	Commissioner, C. D.
Jail Presses	...	Superintendent of Jail	...	Inspector-General of Prisons.
Printing at Private Presses	...	{ Each officer to whom a grant is allowed. }	.....	.....
Stationery purchased in the country	...			

Bills for purchase of stationery above Rs. 500 are submitted to Government for approval after payment.

ANNEXURE B—concluded.

Department.	Disbursing Officer.	Countersigning Officer.	Controlling Officer.	Remarks.
32 Miscellaneous—				
Government Workhouse... ..	Governor	President, Committee of Management.	President, Committee of Management.	
Other Vagrant charges	Collector	Collector	Commissioner.	
Rewards for the destruction of wild animals.	Do.	Do.	Do.	
Petty Establishments	Do.	Do.	Do.	
Treasure Trove	Do.	Do.	Do.	
Charges for remittance of Treasure	Do.	Do.	Accountant General.	
Civil and Military Examination Committee C.	President	President	President.	
Central Examination Committee C.	Secretary	Secretary	Secretary.	

N.B.—(1) Offices marked C are allowed contract grants.

(2) The term "Collector" includes Deputy Commissioners of Thar and Parkar and Upper Sind Frontier.

ANNEXURE C, REFERRED TO IN PARAGRAPH 5.

List of Items included in the term "Petty Supplies."

- | | |
|--|---|
| 1. Attar and Rosewater. | 39. Locks. |
| 2. Advertising Charges. | 40. Mallets. |
| 3. Arrowroot (Medical). | 41. Matches. |
| 4. Badges for Peons. | 42. Map Cases. |
| 5. Book-binding Charges and Materials. | 43. Map Mountings. |
| 6. Burnous. | 44. Mats. |
| 7. Bottles for oil, &c. | 45. Money Bags. |
| 8. Boxes (Office). | 46. Measuring Chains. |
| 9. Brooms. | 47. Mixture to prevent destruction of records by white ants. |
| 10. Boxes (Bamboos). | 48. Nails. |
| 11. Bandar Boat Charges. | 49. Net Bags. |
| 12. Buggy and Boat Hire. | 50. Oil for Treasury Guards and Boats, &c. |
| 13. Candles. | 51. Petty Printing Charges. |
| 14. Calendars (English and Vernacular). | 52. Postal Bags. |
| 15. Charcoal or other Fuel. | 53. Parcel Charges. |
| 16. Charges for destroying Salt. | 54. Prickly-pear Destruction Charges. |
| 17. Chicks (blinds made of split bamboos). | 55. Privy Pans. |
| 18. Corks. | 56. Repairs to Office Furniture and Tents. |
| 19. Colour (Country). | 57. Ropes. |
| 20. Cotton (Wicks). | 58. Rat Traps. |
| 21. Chalk. | 59. Remuneration to Sectioners. |
| 22. Conveyance Charges, Landing and Wharfage Charges of Forms, Stamps, Stationery, &c. (except transit charges on Ordnance Stores—Police). | 60. Seals. |
| 23. Diet to Prisoners and Witnesses (Salt and Customs). | 61. Screws. |
| 24. Dungry Cloth for Records. | 62. Soap (Country and Europe) Medical. |
| 25. Flags for Boats. | 63. Strychnine powder and other articles required for killing stray dogs. |
| 26. Furniture (office, casual purchase of, includes clocks). | 64. Sweet oil. |
| 27. Gas Charges. | 65. Table-cloth. |
| 28. Gongs. | 66. Tape (Country). |
| 29. Gum-pots. | 67. Thatching Charges (Salt). |
| 30. Gunny Bags. | 68. Tolls. |
| 31. Hour Glasses. | 69. Tubs, bathing (Medical). |
| 32. Ice and Numdas (Medical). | 70. Umbrellas for Peons. |
| 33. Kamlis for peons. | 71. Vinegar. |
| 34. Kerosine oil. | 72. Village Expenses (Salt). |
| 35. Lamps. | 73. Water Pots. |
| 36. Lanterns. | 74. Washing Floor Cloths. |
| 37. Lime (Medical). | 75. Weather Frames. |
| 38. Lime juice (Medical). | 76. Weighing Charges. |
| | 77. Any other petty items not specially named. |

ANNEXURE D.

List of Officers whose Peons are allowed Liveries.

1. District Collectors in their capacity as such, and also as District Magistrates, District Registrars and Political Agents. The term "Collectors and Magistrates" includes the Deputy Commissioners of Thar and Párkár and Upper Sind Frontier.
2. Assistant and Deputy Collectors.
3. The Collector of Bombay in his capacity*also as Superintendent of Stamps and Stationery and Collector of Abkári.
4. The Tálukdári Settlement Officer.
5. Officers in charge of the City Survey Offices, Broach and Bijápur.
6. The Survey Commissioner and Director of Land Records and Agriculture.
7. Officers of the Survey Department of and above the rank of Assistant Superintendent.
8. Superintendents of Land Records and Agriculture.
9. District Inspectors of the Agricultural Department.
10. The Abkári Inspector, Kotri.
11. Collectors of Income Tax, Bombay, Poona and Ahmedabad.
12. The Inspector-General of Registration and Stamps.
13. Inspectors of Registration and Stamps and of Village Registration.
14. The Sub-Registrars of Bombay and Karáchi.
15. The Registrar of Joint Stock Companies.
16. District Joint and Assistant Judges.
17. The Special Judge under the Dekkhan Agriculturists' Relief Act.
18. Small Cause Court Judges.
19. Presidency Magistrates.
20. Cantonment and City Magistrates.
21. The Coroner of Bombay.
22. The Sheriff of Bombay.
23. The Remembrancer of Legal Affairs.
24. The Inspector-General of Prisons.
25. The Superintendent, Civil Jail, Debtors' Side, Bombay.
26. The Inspector-General of Police.
27. The Shipping Master, Bombay.
28. The Director of Public Instruction.
29. Educational Inspectors.
30. Deputy and Assistant Deputy Educational Inspectors.
31. The Principals, Elphinstone and Deccan Colleges.
32. The Principal, College of Science, Poona.
33. The Senior Professor, Government Law School, Bombay.
34. The Principal, Elphinstone High School.
35. Head Masters of High Schools.
36. The Head Masters, Elphinstone Middle School and Poona Camp, Government English School.
37. Principals and Head Master*of Training Colleges and Schools.
38. Lady Superintendents, Training Colleges.
39. The Principal, Sir Jamsetji Jijibhoy School of Art.
40. The Curator, Government Book Depôt, Karáchi.

No. 196.

ry No. 8-B :—

, Government Photozinc Department, Poona.”

No. 4441, dated 6th December 1909 ; Ind. No.

January 1910.)

No. 38.

Add to Annexure D, page 98, the following entry :—

36 -A Head master, Primary school for boys, Baroda Camp.

(G. R. Educational Department, No. 237, dated 6th February 1906, I. No. T. A. III—2983.)

Add to Annexure D, page 98, the following entry :—

38-A. Head Master, Agricultural School, Hyderabad, Sind.

(Vide G. R., R. D. No. 2850, dated 28th March 1907 : Ind. No. T. A IV.—4735.)

(No. 102, dated 12th April 1907.)

No. 169.

Page 98, annexure D—

Add the following new entry :—"29 A.—The Inspectress, Girls' Sch in Sind."

(G. R., E. D., No. 2338, dated 21st September 1908 ; Ind. T. A. IV., 2094.)

(No. 169, dated 20th October 1908.)

No. 200.

Add at the end of entry No. 36, page 98, the following :—

"Humby Vernacular School, Manora."

(No. 200, dated 21st February 1910.)

Add to annexure D, page 98, the following entries :—

2A. City Deputy Collector, Karachi (one peon).

5A. Deputy Collector in charge City Survey Establishment (one Kotar).

11A. Income Tax Collector, Karachi (one peon).

20A. Honorary Magistrate, Karachi (one peon).

58A. Registrar of Inland Trade, Karachi (one peon).

Government Resolution, Revenue Department, No. 10095, dated the 30th December 1904.

Page 98, Annexure D, entry No. 20—

Add the following :—

The charges in connection with the supply of woollens by the Superintendent of Stationery and on account of the make up of the coat, etc., for the peon attached to the office of the Cantonment Magistrate, Purandhar, should be divided equally between Provincial Revenues and the Cantonment Fund.

(*Vide* G. R., J. D., No. 6353, dated 27th November 1906 ; Ind. No. T. A. II—3375, F. D. No. 4736, dated 14th December 1906 ; Ind. No. T. A. II—3530.)

(No. 90, dated 18th February 1907.)

Page 98, Annexure D.

Add the following entry :—

9A. The Superintendent of Stamps, Karáchi.

(No. 131, dated 9-10-07).

Page 69, Article 97, para. 46.

Add the following new clause :—

(i) Rs. 4 may be allowed for the purchase biennially of summer clothing for the Amaldár of the Karáchi Central Stamp Depôt.

(*Vide* G. R., R. D., No. 8956, dated 7th September 1907).

(No. 131, dated 9-10-07).

Pages 98 and 99, Annexure D —

Substitute the following for entries Nos. 6 and 7 :—

6. The Director of Agriculture.

6-A. The Director of Land Records.

7. Gazetted Officers of the Agricultural Department.

For the word “Agriculture” in entries Nos. 8 and 70 substitute “Registration”.

(*Vide* G. R., F. D., No. 2969, dated 1st August 1906.)

Also omit the words “and Stamps” from entries Nos. 12 and 13.

(No. 77, dated 3rd September 1906.)

Page 98, Appendix D.

Insert the following new entry :—

28-A. Deputy Director of Public Instruction.

(G. R., E. D., No. 3172, dated 25th October 1913.)

Add the following entry to Annexure D, page 98, of the Bombay Treasury Manual:—

20-C. Honorary Magistrate, Sukkur (one Peon).

(Vide G. R., F. D., No. 1503, dated the 8th April 1915.

No. 286.

Add to the list in Annexure D, page 99, the following :—

64-A. Secretary, Accountancy Diploma Board, Bomba.

(G. R., F. D., No. 1928, dated 15th May 1915).

No. 274.

Page 98—

Add to Annexure D, Chapter 6:—

8-A. Consulting Surveyor to Government.

(G. R., F. D., No. 941, dated 4th March 1914.)

No. 273.

Page 98, Annexure D, Chapter 6—

Substitute the following for entry No. 1 :—

1. District Registrars, District Magistrates and Political Agents.

Omit entries 2, 16 and 17.

(G. R., F. D., No. 3535, dated 1st October 1913.)

(1) *Add* to Annexure D, page 98, the following entry :—

10-A. Assistant Commissioner of Salt, Excise and Opium in Sir
(19 Petty Officers and peons on non-executive duty).

(*Vide* G. R., F. D., No. 838, dated 26th February 1915).

(2) *Chapter 6, page 69, Article 97—*

Add the following new clause to paragraph 46 :—

19 Petty Officers and peons of the Sind Salt and Excise Department on non-executive duty may be supplied with clothing on the same scale as is provided for peons in other Government offices.

(*Vide* G. R., F. D., No. 838, dated 26th February 1915).

No. 263.

Page 99, Annexure D—

Substitute the following for entry No. 57 :—

57. Political Agents, Assistant Political Agents and Deputy Assistant Political Agents.

Chapter 6, Annexure D, page 99—

Add the following new entry :—

60-A.—The Director, Maharaja Takhtasingji Observatory, Poona.
(Two peons).

(G. R., F. D., No. 3580, dated 20th September 1906.)

(No. 79, dated 11th October 1906.)

Page 99, Annexure D—

Add the following new entry :—

62-A.—Registrar, Co-operative Credit Societies, Bombay Presidency.

(*Vide* G. R., F. D., No. 4259, dated 16th December 1904.)

Page 97, Annexure C.—

Insert as item 22 A.

“ Railway freight on stores.”

No. 23.

Add to Annexure D on page 98 the following entry :—

11-B Income-tax Collector, Surat (two peons)

(G. R , F. D., No. 1806, dated 25th May 1905.)

Add to Annexure D, page 98, the following entry :—

20-B.—Honorary Magistrates, Hyderabad (Three peons). (G. R., F. No. 3984, dated 20th October 1906.)

(No. 84, dated 26th November 1906.)

Page 99—

For the words “Superintendent of Farms” in entry No. 61 substitute
“Deputy Director of Agriculture”

(Government of India's No. 373, dated 25th January 1897).

B 731

No. 148. -

Page 93, Annexure D—

Add the following new entry:—

62-B. Superintendent of the Ethnographical Survey, Bombay Presidency.

(G. R., G. D., No. 7466, dated 12th December 1907: Ind. No. T. A.-II—4112).

(No. 148, dated 13th January 1908.)

Page 99, annexure D—

Add the following entries :—

“ 42-A.—Agency Surgeon, Káthiáwár.

42-B.—Medical Officer, Káthiáwár Political Agency, and in charge
West Hospital, Rájkot.”

(*Vide* G. R., F. D., No. 3744, dated 10th September 1908 ; Ind. No.
T. A. I., 1902.)

• (No. 170, dated 8th October 1908.)

41. The Surgeon-General with the Government of Bombay.
42. Civil Surgeons.
43. The Physician of the European General Hospital.
44. The Senior Medical Officer, Jamsetji Jijibhoy Hospital.
45. The Physician, Bai Motlibai and Sir Dinshaw Manockji Petit Hospitals.
46. The Surgeon, Cawasji Jehangir Ophthalmic Hospital.
47. The First Physician, Kama Hospital (as regards both the Kama and the Alibless Hospitals).
48. The Surgeon, Gokaldas Tejpal Hospital, subject to the condition that the cost is charged to the annual grant of Rs. 36,000 from the Bombay Municipality.
49. The Medical Officer in charge Pestonji Sorabji Charitable Dispensary, Poona.
50. The Superintendent, Bombay Lunatic Asylum.
51. The Principal, Grant Medical College.
52. The Sanitary Commissioner for the Government of Bombay.
53. Deputy Sanitary Commissioners.
54. The Health Officer of the Port of Bombay.
55. The Sanitary Engineer.
56. Inspectors of Sanitation and Vaccination.
57. Political Agents and Superintendents on Provincial Establishments and their Assistants.
58. The Western Bhil Agent, Khándesh.
59. The Superintendent, Civil Veterinary Department.
60. The Principal, Veterinary College, Parel, including Veterinary Laboratory.
61. The Superintendent of Farms.
62. The Inspectors of Factories and Steam Boilers, Bombay.
63. The Examiner of Guaranteed Railway Accounts (on account of the establishment or the registration of Railway traffic).
64. The Meteorological Reporter of Western India.
65. The Superintendent, Government Central Press.
66. The Secretary to the Civil and Military Examination Committee.
67. Officers of the Public Works Department of and above the rank of Assistant Engineer whose cost is wholly or partly Provincial.
68. The Sindhi Translator to Government.
69. The Superintendent of the Commissioner in Sind's Printing Press, Karáchi.
70. The Superintendent, Land Records and Agriculture, *Sind* (Peons of the Revenue Surveyors in Sind).
71. The Manager, Encumbered Estates in Sind.

Note.—The caretaker of the Council Hall, Poona, who has been brought on the Permanent Establishment of the Executive Engineer, Poona District, as a Chaunkidár, is entitled to clothing.

Permanent Advances and their acknowledgment.

98. The rules regarding Permanent Advances and their acknowledgment are contained in Section IX, paragraphs 20 to 24, of the Accountant General's Contingent Circular, printed under Article 97 of this Manual.

99. The following is a complete list of the Permanent Advances now held in the books of the Accountant General:—

No.	District.	Amount.	Reference to last acknowledgment.
	<i>Ahmedabad.</i>	Rs. a. p.	
1	Collector and District Magistrate.	2,742 2 3	Acknowledgment No. 13177, dated 30th September 1903.
2	District Registrar	140 0 0	Do. No. 43, dated 24th April 1903.
3	District Judge	350 0 0	Do. No. 695, dated 1st April 1903.
4	Judge of Small Causes Court...	60 0 0	Do. No. 162, dated 14th May 1903.
5	Deputy Collector in charge Opium.	30 0 0	Do. No. 119, dated 18th May 1903.
6	Superintendent of Police ..	400 0 0	Do. No. 1852, dated 28th April 1903.
7	Superintendent of Jails	700 0 0	Do. No. 697, dated 14th April 1903.
8	Cantonment Magistrate	50 0 0	Do. No. 87, dated 23rd June 1903.
9	Educational Inspector	135 0 0	Do. No. 87, dated 23rd June 1903.
10	Assistant Superintendent, Revenue Survey.	.....
10A	Political Agent on Special Duty.	.....
11	Assistant Superintendent of Police, Pálanpur.	250 0 0	Acknowledgment No. 622, dated 28th August 1903.
12	Sub-Registrar, Deesa	10 0 0	Do. No. 278, dated 19th May 1903.
13	Cantonment Magistrate, Deesa.	50 0 0	Do. No. 280, dated 19th May 1903.
14	Political Agent, Mahi Kantha .	795 0 0	Do. No. 1655, dated 1st April 1903.
15	Political Superintendent, Pálanpur.	300 0 0	Do. No. 2273, dated 18th April 1903.
15A	Officer in charge Deesa Subsidiary Jail.	10 0 0	Do. No. 107, dated 19th May 1903.
15B	Special Duty Officer, Tálukdári Estate.	.....
15C	Political Agent on Special Border Duty.	.....
	<i>Broach.</i>		
1	Collector and Magistrate	801 0 0	Acknowledgment No. 2218, dated 13th August 1903.
2	District Registrar	90 0 0	Do. No. 85, dated 16th June 1903.
3	Superintendent of Police	650 0 0	Do. No. 240, dated 7th April 1903.
4	District Judge	370 0 0	Do. No. 315, dated 2nd April 1903.
5	Educational Inspector, Northern Division.	70 0 0	Do. No. , dated 26th February 1903.

No.	District.	Amount.	Reference to last acknowledgment.
	<i>Broach</i> —continued	Rs. a. p.	
6	Superintendent, Sub-Jail ...	25 0 0	Acknowledgment No. 174, dated 2nd April 1903.
7	Superintendent, Land Records and Agriculture, Northern Division.	200 0 0	Do. No. 405, dated 4th April 1903.
	<i>Kaira.</i>		
1	Collector and Magistrate ..	1,492 0 0	Acknowledgment No. 2664, dated 23rd September 1903.
2	District Registrar	115 0 0	Do. No. 65, dated 1st April 1903.
3	District Judge	295 0 0	Do. No. 694, dated 1st April 1903.
4	Civil Surgeon, Kaira ... ..	.....
5	Registrar, Panch Maháls ...	70 0 0	Acknowledgment No. 209, dated 14th April 1903.
6	Collector and District Magistrate, Panch Maháls.	971 8 0	Do. No. 5040, dated 17th October 1903.
7	Superintendent of Prisons, Godhra.	100 0 0	Do. No. 139, dated 1st April 1903.
8	Government Pleader ... ..	.....
9	Special Mámlatdár, Panch Maháls.	75 0 0	Acknowledgment No. 6.
10	Educational Inspector, Northern Division.	140 0 0	Do. No. , dated 26th February 1903.
11	Deputy Sanitary Commissioner, Gujarat Registration District.	70 0 0	Do. No. 689, dated 14th April 1903.
12	Civil Surgeon, Panch Maháls ...	.....
13	Superintendent of Police ...	1,100 0 0	Acknowledgment No. 35, dated 16th April 1903.
14	Superintendent of Police, Panch Maháls.	650 0 0	Do. No. 11, dated April 1903.
15	Superintendent of Police, Rewa Kántha.	65 0 0	Do. No. 230, dated 17th April 1903.
	<i>Surat.</i>		
1	Collector and Magistrate ...	1,360 0 0	Acknowledgment No. 2813, dated 12th August 1903.
2	District Registrar	105 0 0	Do. No. 47, dated 6th April 1903.
3	District Judge	490 0 0	Do. No. 521, dated 15th April 1903.
4	Judge of the Court of Small Causes.	50 0 0	Do. No. 184, dated 1st April 1903.
5	Superintendent of Police ...	1,025 0 0	Do. No. 900, dated 9th April 1903.
6	Superintendent of Prisons ...	100 0 0	Do. No. 315, dated 14th July 1903.
7	Inspector General of Registration and Stamp.	30 0 0	Do. No. 488, dated 20th April 1903.
8	Commissioner, Northern Division.	500 0 0	Do. No. 1476, dated 15th April 1903.
9	Educational Inspector, Northern Division.	120 0 0	Do. No. , dated 26th February 1903.
10	Superintendent Revenue Survey, Gujarat.	.....
11	Deputy Director of Agriculture, Surat Farm.	600 0 0	Acknowledgment No. 797, dated 18th September 1903.

No.	District.	Amount.	Reference to last acknowledgment.
<i>Thána.</i>		Rs. a. p.	
1	Collector and Magistrate ...	1,319 4 0	Acknowledgment No. 2072, dated 8th September 1903.
2	District Registrar ...	150 0 0	Do. No. 52, dated 16th April 1903.
3	District Judge ...	1,234 0 0	Do. No. 1183, dated 27th May 1903.
4	Superintendent of Prison ...	500 0 0	Do. No. 1232, dated 4th April 1903.
5	Superintendent of Police ...	1,490 0 0	Do. No. 82, dated 26th May 1903.
6	Superintendent of Police G. I. P. Railway.	25 0 0	Do. No. 2262, dated 4th April 1903.
7	Government Pleader ...	200 0 0	Do. No. 57, dated 9th April 1903.
8	Educational Inspector, Northern Division.	70 0 0	Do. No. , dated 26th February 1903.
<i>Ahmednagar.</i>			
1	Collector and Magistrate ...	2,062 4 3	Acknowledgment No.
2	District Registrar ...	130 0 0	Do. No. 182, dated 12th May 1903.
3	Inspector-General of Registration.	20 0 0	Do. No. 488, dated 20th April 1903.
4	Inspector-General of Registration and Stamps.	30 0 0	Do. No. 488, dated 20th April 1903.
5	Deputy Sanitary Commissioner, Central Registration District.	30 0 0	Do. No. 1540, dated 13th June 1903.
6	Cantonment Magistrate ...	50 0 0	Do. No. 1118, dated 24th August 1903.
7	District Judge ...	685 0 0	Do. No. 1095, dated 22nd April 1903.
8	Government Pleader and Public Prosecutor.	100 0 0	Do. No. 7, dated 25th July 1903.
9	Special Judge under Act XVII of 1879.	65 0 0	Do. No. 149, dated 20th April 1903.
10	Superintendent of Police ...	755 0 0	Do. No. 769, dated 8th April 1903.
11	Superintendent of Police, G. I. P. Railway.	25 0 0	Do. No. 2262, dated 4th April 1903.
12	Superintendent of Prisons ...	100 0 0	Do. No. 485, dated 15th April 1903.
13	Educational Inspector, Central Division.	50 0 0	Do. No. 1042, dated 30th April 1903.
14	Superintendent, Civil Veterinary Department.	300 0 0	Do. No. 398, dated 4th April 1903.
<i>Khândesh.</i>			
1	Collector and Magistrate ...	4,254 0 0	Acknowledgment No. 3529, dated 26th September 1903.
2	District Registrar ...	195 0 0	Do. No. 84, dated 15th April 1903.
3	District Judge ...	900 0 0	Do. No. 747, dated 15th April 1903.
4	Superintendent of Prisons ...	300 0 0	Do. No. 1362, dated 13th June 1903.
5	Superintendent of Bhusaval Jail.	25 0 0	Do. No. 288, dated 1st April 1903.

Thána—

Thána (Rs. 100.)

22nd November 1907 : Ind. No. T. A.-II—

07, *Article 117*—

add the following new clause :—

(5) An officer holding no substantive appointment under Government, appointed to act as an Inspector in the Aden Police may be allowed a salary of Rs. 100 per month.

(*Vide* G. I., H. D. (Police), No. 596, dated 11th June 1906, received per G. I., F. D. Endt., No. 3563-P., dated 25th June 1906 : Ind. No. A. III.—920, and Bom. Govt., J. D. Endt., No. 3352, dated 21st June 1906 : No. T. A. III.—857.)

(No. 68, dated 18th July 1906.)

Page 109, Article 99—

In column “ Amount ” against entry No. 5, Bi
for Rs. 100.

(Letter No. 11289, dated 5th December 19
General of Prisions: Ind. No. T. A.-I—2584 and
dated 11th December 1907 : Ind. No. T. A.-I—271

(No. 150, dated 20th December 1907.)

No.	District.	Amount.	Reference to last acknowledgment.
<i>Sholapur—continued.</i>		Rs. 7a. p.	
7	Superintendent of Police ...	475 0 0	Acknowledgment No. 927, dated 2nd April 1903.
8	Do. of Police, G. I. P. Railway.	25 0 0	Do. No. 2262, dated 4th April 1903.
9	Government Pleader ...	20 0 0	Do. No. 134, dated
10	Educational Inspector, Central Division.	55 0 0	Do. No. 1042, dated 30th April 1903.
<i>Belgaum.</i>			
1	Collector and Magistrate ...	1,655 0 0	Acknowledgment No. 986, dated 3rd June 1903.
2	District Registrar ...	165 0 0	Do. No. 137 dated 24th July 1903.
3	Civil Surgeon ...	50 0 0	Do. No. , dated 14th May 1903.
4	Superintendent of Prisons ...	100 0 0	Do. No. 810, dated 4th June 1903.
5	Superintendent of Police ...	500 0 0	Do. No. P. A.-81, dated 24th April 1903.
6	District Judge ...	300 0 0	Do. No. A-45, dated 17th April 1903.
7	Political Agent, Kolhápúr and Southern Marátha Country.	250 0 0	Do. No. 1436, dated 17th April 1903.
8	Assistant Political Agent, Kolhápúr and Southern Marátha Country.	150 0 0	Do. No. 487, dated 1st April 1903.
9	Educational Inspector, Southern Division.	115 0 0	Do. No. 233, dated 11th April 1903.
10	Government Pleader ...	100 0 0	Do. No. 144, dated 28th July 1903.
11	Deputy Sanitary Commissioner, Southern Registration District.	70 0 0	Do. No. 495, dated 1st April 1903.
<i>Bijápúr.</i>			
1	Collector and Magistrate ..	1,550 0 0	Acknowledgment No. 1303, dated 10th September 1903.
2	District Registrar ...	115 0 0	Do. No. 36, dated 1st April 1903.
3	District Judge ...	165 0 0	Do. No. 523, dated 16th April 1903.
4	Superintendent of Police ...	590 0 0	Do. No. 750, dated 30th April 1903.
5	Superintendent of Prisons ...	400 2 00 0 0	Do. No. 730, dated 3rd April 1903.
6	Educational Inspector, Southern Division.	65 0 0	Do. No. 233, dated 11th April 1903.
7	Superintendent, Deccan Gang...	300 0 0	Do. No. 738, dated 21st April 1903.
8	Civil Surgeon ...	.....	.....
<i>Dhárwár.</i>			
1	Collector and Magistrate ...	1,995 0 0	Acknowledgment No. 522, dated 21st May 1903.
2	District Registrar ...	155 0 0	Do. No. 104, dated 1st April 1903.
3	Superintendent of Police ...	1,000 0 0	Do. No. 1024, dated 5th April 1903.

No.	District.	Amount.	Reference to last acknowledgment.
<i>Dhárwār—continued.</i>		Rs. a. p.	
4	Superintendent of Prisons ...	300 0 0	Acknowledgment No. 974, dated 16th April 1903.
5	District Judge ...	550 0 0	Do. No. 1091, dated 22nd June 1903.
6	Government Pleader ...	100 0 0	Do. No. 159, dated 11th August 1903.
7	Educational Inspector, Southern Division.	65 0 0	Do. No. 233, dated 11th April 1903.
8	Subordinate Government Pleader, Hubli.	50 0 0	Do. No. 161, dated 11th August 1903.
9	Provincial Superintendent of Census.	40 0 0	Do. No. 622, dated 24th August 1903.
<i>Kánara.</i>			
1	Collector and Magistrate ...	2,180 0 0	Acknowledgment No. 537, dated 21st May 1903.
2	District Registrar ...	155 0 0	Do. No. 100, dated 7th April 1903.
3	Inspector-General of Registration and Stamps.	30 0 0	Do. No. 488, dated 20th April 1903.
4	District Judge ...	580 0 0	Do. No. 819, dated 23rd April 1903.
5	Superintendent of Police ...	565 0 0	Do. No. 762, dated 9th April 1903.
6	Superintendent of Prisons ...	100 0 0	Do. No. 543, dated 7th April 1903.
7	Educational Inspector, Southern Division.	65 0 0	Do. No. 233, dated 11th April 1903.
8	Port Officer, Sir Karkun T., Kánara.	100 0 0	Do. No. 153, dated 3rd April 1903.
<i>Kolába.</i>			
1	Collector and Magistrate ...	1,153 13 0	Acknowledgment No. 1909, dated 28th August 1903.
2	District Registrar ...	106 0 0	Do. No. 64, dated 19th April 1903.
3	District Judge ...	285 0 0	Do. No. 1184, dated 27th May 1903.
4	Superintendent of Police ...	650 0 0	Do. No. 798, dated 13th May 1903.
5	Government Pleader ...	120 0 0	Do. No. 58, dated 9th April 1903.
6	Educational Inspector, Southern Division.	50 0 0	Do. No. 430, dated 4th June 1903.
<i>Ratnágiri.</i>			
1	Collector and Magistrate ...	2,325 0 0	Acknowledgment No. A-416, dated 18th May 1903.
2	District Registrar ...	160 0 0	Do. No. 41, dated 3rd April 1903.
3	District Judge ...	400 0 0	Do. No. 922, dated 18th April 1903.
4	Superintendent of Prisons ...	100 0 0	Do. No. 342, dated 1st April 1903.
5	Superintendent of Police ...	500 0 0	Do. No. , dated 29th May 1903.

No.	District.	Amount.	Reference to last acknowledgment.
<i>Khândesh—continued.</i>		Rs. a p.	
6	Superintendent of Police ...	1,415 0 0	Acknowledgment No. Ao-52, dated 17th April 1903.
7	Western Bhil Agent ...	100 0 0	Do. No. 38, dated 31st March 1903.
8	Superintendent of Police, G. I. P. Railway.	25 0 0	Do. No. 2262, dated 4th April 1903.
9	Educational Inspector, Central Division.	95 0 0	Do. No. 1042, dated 30th April 1903.
<i>Nâsik.</i>			
1	Collector and Magistrate ...	1,775 0 0	Acknowledgment No. 3710, dated 31st October 1903.
2	District Registrar ...	160 0 0	Do. No. 114, dated 20th April 1903.
3	Superintendent of Prisons ...	100 0 0	Do. No. 394, dated 7th April 1903.
4	District Judge ...	710 0 0	Do. No. 908, dated 25th March 1903.
5	Superintendent of Police ...	1,085 0 0	Do. No. 97, dated 11th May 1903.
6	Superintendent of Police, G. I. P. Railway.	25 0 0	Do. No. 2262, dated 4th April 1903.
7	Educational Inspector, Central Division.	70 0 0	Do. No. 1072, dated 30th April 1903.
8	Government Pleader ...	50 0 0	Do. No. 57, dated 18th May 1903.
9	Deputy Sanitary Commissioner, Western Registration District.	70 0 0	Do. No. 904, dated 20th April 1903.
<i>Poona District.</i>			
1	Collector and Magistrate ...	1,844 14 0	Acknowledgment No. 7148, dated 27th August 1903.
2	District Registrar ...	180 0 0	Do. No. 2, dated 9th September 1903.
3	Inspector-General of Registration.	20 0 0	Do. No. 488, dated 20th April 1903.
4	Judge of the Court of Small Causes.	250 0 0	Do. No. 288, dated 1st April 1903.
5	District Judge ...	1,080 0 0	Do. No. 897, dated 4th April 1903.
6	Special Judge under Act XVII of 1879.	505 0 0	Do. No. 341, dated 9th September 1903.
7	Superintendent of Police ...	1,075 0 0	Do. No. 66, dated 20th April 1903.
8	Superintendent of Police, G. I. P. Railway.	25 0 0	Do. No. 2262, dated 4th April 1903.
9	Superintendent of Jail, Yerâvda.	1,000 0 0	Do. No. 1674, dated 14th April 1903.
10	Government Pleader ...	100 0 0	Do. No. 45, dated 12th April 1903.
11	Educational Inspector, Central Division.	673 0 0	Do. No. 1042, dated 30th April 1903.
12	City Magistrate ...	100 0 0	Do. No. 676, dated 14th April 1903.
13	Commissioner, Central Division, Alienation Branch.	50 0 0	Do. No. 318, dated 23rd April 1903.
14	Commissioner, Central Division.	200 0 0	Do. No. R-1391, dated 20th April 1903.

No.	District.	Amount.	Reference to last acknowledgment.
<i>Poona District—continued.</i>		Rs. a. p.	
15	Superintendent, College of Science.	250 0 0	Acknowledgment No. 1, dated 4th April 1903.
16	Cantonment Magistrate ...	50 0 0	Do. No. 399, dated 13th April 1903.
17	Superintendent, Government Photozinc Department.	500 0 0	Do. No. 202, dated 4th May 1903.
18	Inspector-General of Prisons ...	200 0 0	Do. No. 2450, dated 3rd April 1903.
19	Director of Agriculture ...	250 0 0	Do. No. A-1943, dated 5th May 1903.
20	Officer in charge Government Stallions, Sirur.	100 0 0	Do. No. 108.
21	Inspector-General of Police ...	300 0 0	Do. No. 109.
22	Deputy Sanitary Commissioner, Central Registration District.	40 0 0	Do. No. 1540, dated 13th June 1903.
23	Commissioner, Southern Division.	200 0 0	Do. No. 1492, dated 14th April 1903.
24	Superintendent, Reformatory School.	100 0 0	Do. No. 322, dated 15th April 1903.
25	Superintendent, Land Records and Agriculture.	100 0 0	Do. No. 106, dated 5th September 1903.
26	Survey and Settlement Commissioner.	400 0 0	Do. No. A-1943, dated 5th May 1903.
27	Curator of the Mahārāja Takhat-sing's Observatory.	25 0 0	Do. No. 12, dated 15th April 1903.
<i>Satara.</i>			
1	Collector and District Magistrate.	3,301 4 3	Acknowledgment No. 3138, dated 4th September 1903.
2	District Registrar ...	170 0 0	Do. No. 230, dated 12th May 1902.
3	Inspector-General of Registration and Stamps.	20 0 0	Do. No. 488, dated 20th April 1903.
4	Special Judge under Act XVII of 1879.	100 0 0	Do. No. 151, dated 20th April 1903.
5	District Judge ...	600 0 0	Do. No. 1411, dated 16th June 1903.
6	Superintendent of Police ...	860 0 0	Do. No. 122, dated 28th August 1903.
7	Superintendent of Prisons ...	100 0 0	Do. No. 228, dated 3rd April 1903.
8	Educational Inspector, Central Division.	70 0 0	Do. No. 1042, dated 30th April 1903.
9	Government Pleader ...	150 0 0	.....
<i>Sholapur.</i>			
1	Collector and Magistrate ...	1,249 12 0	.....
2	District Registrar ...	110 0 0	Acknowledgment No. 51, dated 1st April 1903.
3	Inspector-General of Registration and Stamps.	20 0 0	Do. No. 488, dated 20th April 1903.
4	District Judge ...	684 0 0	Do. No. 834, dated 18th April 1903.
5	Special Judge under Act XVII of 1879.	70 0 0	Do. No. 360, dated 18th September 1903.
6	Superintendent of Prisons ...	100 0 0	Do. No. 195, dated 4th April 1903.

Cancel the following entries:—

Page 111—Hyderabad Entry No. 8, Rs. 120.

Page 111—Hydrabad Entry No. 9, Rs. 300.

Chap. 6.]

CONTINGENT CHARGES.

111

No.	District.	Amount.	Reference to last acknowledgment.
	<i>Ratnagiri—continued.</i>	Rs. a. p.	
6	Educational Inspector, Southern Division.	60 0 0	Acknowledgment No. 233, dated 11th April 1903.
7	Government Pleader ...	200 0 0	Do. No. 184, dated 1st August 1903.
8	Superintendent of Police in charge ex-King Thebaw.	50 0 0	Do. No. 167, dated 19th May 1903.
	<i>Hyderabad.</i>		
1	Collector and Magistrate ...	2,150 0 0	Acknowledgment No. , dated 21st May 1903.
2	District Registrar ...	50 0 0	Do. No. 55, dated 1st April 1903.
3	District Judge ...	400 0 0	Do. No. 466, dated 13th April 1903.
4	Superintendent of Police ...	1,615 0 0	Do. No. 723, dated 1st April 1903.
5	Superintendent of Prisons ...	300 0 0	Do. No. 575, dated 4th April 1903.
6	Deputy Commissioner, Thar and Parkar.	1,125 0 0	Do. No. 13, dated 6th April 1903.
7	Superintendent, Sind Convict Gang.	1,000 0 0	Do. No. 289, dated 6th April 1903.
8	Educational Inspector in Sind .	120 0 0	Do. No. 1888, dated 4th June 1903.
9	Superintendent, Revenue Survey in Sind.	300 0 0	Do. No. 353, dated 7th April 1903.
10	Cantonment Magistrate ...	50 0 0	Do. No. 4, dated 3rd April 1903.
11	Superintendent, Umarnkot Jail .	20 0 0	
12	Superintendent of Police, Thar and Parkar.	610 0 0	Acknowledgment No. , dated 7th April 1903.
	<i>Karachi.</i>		
1	Collector and Magistrate ...	1,955 0 0	Acknowledgment No. 3268, dated 3rd September 1903.
2	District Registrar ...	20 0 0	Do. No. 44, dated 1st April 1903.
3	District Judge ...	250 0 0	Do. No. 749, dated 20th April 1903.
4	Judge of the Court of Small Causes.	100 0 0	Do. No. 337, dated 1st April 1903.
5	Superintendent of Police ...	1,173 0 0	Do. No. 44, dated 14th April 1903.
6	Superintendent of Prisons ...	500 0 0	Do. No. 402, dated 2nd April 1903.
7	Government Pleader ...	500 0 0	Do. No. 90, dated 1st April 1903.
8	Cantonment Magistrate ...	50 0 0	Do. No. 1603, dated 31st August 1903.
9	City Magistrate ...	50 0 0	Do. No. 204, dated 4th April 1903.
10	Commissioner in Sind ...	1,700 0 0	Do. No. 599, dated 25th April 1903.
11	Judicial Commissioner in Sind .	1,000* 0 0	Do. No. 1039, dated 1st April 1903.
12	Deputy Commissioner of Paper Currency.	75 0 0	Do. Nos. 8 and 9, dated 1st April 1903.

No.	District.	Amount.	Reference to last acknowledgment.
<i>Karachi</i> —continued.		Rs. a. p.	
13	Civil Surgeon ...	50 0 0	Acknowledgment No. 475, dated 7th June 1903.
14	Deputy Sanitary Commissioner in Sind.	70 0 0	Do. No. K—860, dated 1st April 1903.
15	Collector of Customs ...	1,000 0 0	Do. No. 3129, dated 12th May 1903.
16	Assistant Superintendent, Sind Revenue Survey.	50 0 0	Do. No. 973, dated 14th September 1903.
17	Educational Inspector in Sind	520 0 0	Do. No. 1888, dated 4th June 1903.
18	Inspector-General of Registration and Stamps.	30 0 0	Do. No. 488, dated 20th April 1903.
<i>Lárkhána.</i>			
1	Collector and District Magistrate.	1,550 0 0	Acknowledgment No. 246, dated 22nd April 1903.
2	District Registrar, Lárkhána ...	20 0 0	Do. No. 83, dated 1st April 1903.
3	District Superintendent of Police.	827 0 0	Do. No. 17, dated 15th April 1903.
4	Deputy Educational Inspector	20 0 0	Do. No. 1888, dated 4th June 1903.
<i>Sukkur.</i>			
1	Collector and Magistrate ...	1,475 0 0	Acknowledgment No. 219, dated 17th April 1903.
2	District Registrar ...	30 0 0	Do. No. 50, dated 6th April 1903.
3	Registrar, Upper Sind Frontier.	15 0 0	Do. No. 42, dated 20th April 1903.
4	District Judge ...	525 0 0	Do. No. 668, dated 18th April 1903.
5	Superintendent of Prisons ...	500 0 0	Do. No. 491, dated 20th April 1903.
6	Superintendent of Police ...	950 0 0	Do. No. 19, dated 20th April 1903.
7	Deputy Commissioner, Upper Sind Frontier.	780 0 0	Do. No. 97, dated 4th May 1903.
8	Superintendent of Police, Upper Sind Frontier.	175 0 0	Do. No. 19, dated 15th April 1903.
9	Educational Inspector in Sind	20 0 0	Do. No. 1888, dated 4th June 1903.
<i>Aden Treasury.</i>			
1	Political Resident ...	1,750 0 0	Acknowledgment No. 1443, dated 7th April 1903.
2	Agency Surgeon ...	50 0 0	Do. No. 5, dated 7th August 1903.
3	Registrar ...	25 0 0	Acknowledgment No. 13, dated 1st April 1903.
4	Superintendent of Prisons ...	70 0 0	Do. No. 243, dated 1st April 1903.
5	Political Agent, Somali Coast	.....	.....
<i>Cutch Treasury.</i>			
1	Treasury Officer ...	100 0 0	Acknowledgment No. T-220, dated 15th April 1903.

Page 112—Sukkur Entry No. 9, Rs. 20.

Page 112—Lárkhána Entry No. 4, Rs. 20.

Add—

Page 112—Karáchi—for Entry No. 17 enter Educational Inspector in Sind, Rs. 680.

Page 112—Karáchi—for Entry No. 16 enter Superintendent, Land Records and Agriculture in Sind, Rs. 350 (inclusive of Rs. 50 for Assistant Superintendent, Sind Revenue Survey).

No.	District.	Amount.	Reference to last acknowledgment.
<i>Káthiáwár.</i>			
		Rs. a. p.	
1	Political Agent ...	1,200 0 0	Acknowledgment No. 459, dated 11th May 1903.
2	Superintendent of Prisons ...	100 0 0	Do. No. 251, dated 30th June 1903.
3	Superintendent of Police ...	1,180 0 0	Do. No. 2778, dated 18th May 1903.
<i>Customs and Salt.</i>			
1	Commissioner of Customs and Salt.	5,670 0 0	Acknowledgment No. 2008, dated 16th April 1903.
2	Assistant Collector, Gor Frontier.	2,000 0 0	Do. No. 1864, dated 1st April 1903.
<i>Presidency.</i>			
1	Secretary to Government, General Department.	2,000 0 0	Acknowledgment No. 2527, dated 13th May 1903.
2	Secretary to Government, Financial Department.	1,200 0 0	Do. No. 1507-A, dated 28th April 1903.
3	Secretary to Government, Separate Department.	250 0 0	Do. No. 131, dated 16th April 1903.
4	Secretary to Government, Political Department.	1,000 0 0	.....
5	Private Secretary to His Excellency the Governor.	2,000 0 0	Acknowledgment No. 115, dated 17th April 1903.
6	Oriental Translator to Government.	100 0 0	Do. No. 212, dated 2nd April 1903.
7	Solicitor to Government ...	5,000 0 0	Do. No. 243, dated 5th September 1903.
8	Sheriff of Bombay ...	500 0 0	Do. No. 148, dated 1st April 1903.
9	Commissioner of Paper Currency.	750 0 0	Do. No. 61, dated 2nd April 1903.
10	Remembrancer of Legal Affairs.	50 0 0	Do. No. 503, dated 9th April 1903.
11	Registrar, High Court, Appellate Side.	150 0 0	Do. No. 58, dated 8th April 1903.
12	Chief Presidency Magistrate ...	500 0 0	Do. No. 870, dated 14th April 1903.
13	Inspector-General of Registration and Stamps.	400 0 0	Do. No. 488, dated 20th April 1903.
14	Commissioner of Police ...	1,000 0 0	Do. No. 3194, dated 15th April 1903.
15	Registrar, Court of Small Causes.	7,000 0 0	Do. No. 805, dated 12th May 1903.
16	Superintendent, Government Central Press.	750 0 0	Do. No. 191, dated 15th April 1903.
17	Superintendent of Stamps ...	1,200 0 0	Do. No. 881, dated 1st April 1903.
18	Superintendent of Stationery...	300 0 0	Do. No. 5465, dated 7th September 1903.
19	Superintendent, His Majesty's House of Correction.	500 0 0	Do. No. 1008, dated 25th April 1903.
20	Superintendent, His Majesty's Common Prison.	250 0 0	Do. No. 6554, dated 1st May 1903.
21	Superintendent, His Majesty's Common Jail (Civil Side).	200 0 0	Do. No. 68, dated 15th April 1903.
22	Government Pleader, High Court.	500 0 0	Do. No. 181, dated 7th April 1903.

No.	District.	Amount.	Reference to last acknowledgment.
	<i>Presidency—continued.</i>	<i>Rs. a. p.</i>	
23	Prothonotary and Registrar, High Court, Original Side.	200 0 0	Acknowledgment No. 420, dated 8th September 1903.
24	Mint Master	50 0 0	Do. No. 101, dated 15th April 1903.
25	Educational Inspector, Central Division.	30 0 0	Do. No. 131, dated 6th June 1903.
6	Superintendent, Sir J. J. School of Arts.	300 0 0	Do. No. 16, dated 2nd April 1903.
27	Superintendent of Police, G. I. P. Railway.	50 0 0	Do. No. 2262, dated 4th April 1903.
28	Meteorological Reporter ...	200 0 0	Do. No. 263, dated 16th April 1903.
29	Government Archaeological Survey Department.	350 0 0	Do. No. 82, dated 1st April 1903.
30	Examiner, Guaranteed Railway Accounts.	30 0 0	Do. No. L.T.-14, dated 3rd April 1903.
31	Inspector of Factories ..	15 0 0	Do. No. F.L.-1172, dated 22nd April 1903.
32	Sanitary Commissioner ...	170 0 0	Do. No. 1606, dated 12th June 1903.
33	Accountant General	700 0 0	.....
34	Assistant Accountant General	2,000 0 0	.....
35	Superintendent, Lunatic Asy- lum, Colaba.	100 0 0	Acknowledgment No. 609, dated 12th September 1903.
36	Assay Master, Mint	100 0 0	Do. No. 24, dated 2nd May 1903.
37	Superintendent, Bombay Veta- rinary College and Hospital.	150 0 0	Do. No. 425, dated 1st April 1903.
38	Surgeon-General with the Gov- ernment of Bombay.	100 0 0	Do. No. 3203, dated 11th May 1903.
39	Income-tax Collector	50 0 0	Do. No. 89, dated 4th April 1903.
40	Collector of Bombay	50 0 0	Do. No. L.R.-883, dated 1st April 1903.
41	Coroner of Bombay	50 0 0	.....
42	Officer in charge, Plague Re- search Laboratory.	500 0 0	Acknowledgment No. D-1365, dated 15th April 1903.
43	Lady Superintendent of Nurses	.....	.....
44	Master and Registrar in Equity, Commissioner and Taxing Master, High Court.	15 0 0	Acknowledgment No. 38, dated 15th April 1903.
45	Principal, Elphinstone High School.	10 0 0	Do. No. 131, dated 6th June 1903.
46	Surgeon to the Goculdas Tejpal Hospital.	60 0 0	Do. No. 1, dated

100. The amount of the Permanent Advance for each office is fixed by the Local Government, on application through the Accountant General.

Bills for encashment at the Treasury.

101. In column 1 of the contingent bills other than contract, the serial numbers of the sub-vouchers given at the time of entering them in the contingent register should be entered so that they will vouch for the total amount

Substitute the following for the new clause inserted by Addendum and Corrigendum No. 15, dated 23rd January 1905:—

“ The Commissioners of Divisions and Heads of Departments have been empowered to sanction permanent advances, the amounts to be given being fixed in consultation with the Accountant-General. Cases in which the Accountant-General and the sanctioning authority do not agree should be referred to Government for orders. The permanent advances of Commissioners of Divisions and Heads of Departments will continue to be sanctioned by the Local Government.”

(G. I., F. D., No. 510-A, dated 1st February 1908; Ind. No. T.A.M., 1578, and G. R., F. D., No. 1773, dated 11th April 1903; Ind. No. T.A.M., 212.)

of each item separately shown in the bill, instead of showing the total number only of the sub-vouchers as is done in some cases. When the amount of any sub-voucher exceeds Rs. 10, it should be separately entered in the bill and its serial number separately shown in column 1 of the bill and on each of the lines on which the details of it are shown, when more than one line is required owing to more than one amount being required to be shown on account of the same sub-voucher.

Submission of detailed Contingent Bills.

102. Some officers who draw money on abstract bills send detailed bills, accounting for the amounts so drawn, to the Controlling Officers, *through Treasury Officers*, who note on them the dates of payment of the abstract bills.

This practice is not authorized and serves no useful purpose, but imposes unnecessary labour upon Treasury Officers and occasions considerable delay in the submission of detailed bills to the Accountant General for adjustment.

Detailed contingent bills should, therefore, in future, be submitted to the respective Controlling Officers direct, without the intervention of the treasuries where the abstract bills are cashed. Controlling Officers will send these bills to the Accountant General after countersignature as at present.

103. Opportunity is taken of drawing renewed attention to the Accountant General's Circular No. A-I—16556 of 13th March 1875 (reproduced below for facility of reference), which has not been cancelled by any later one. Treasury Officers will be particularly careful to refuse payment of abstract bills after the 10th, unless supported by a certificate that detailed contingent bills for the preceding month have been submitted to the Controlling Officer. Any remissness in this respect will be reported to Government in the annual report on the working of Treasuries.

TO THE TREASURY OFFICER.

SIR,—I have the honour to inform you that, in order to expedite the adjustment of contingent expenditure, His Excellency the Governor in Council has directed that, in future, no officer is to be allowed to draw money on a contingent abstract subsequent to the 10th of any month, unless he attaches to the first abstract, presented for payment at the Treasury after that date, a certificate to the effect that his detailed contingent bills for the preceding month have been forwarded with all necessary vouchers to the Head of his department. I beg that you will strictly adhere to these instructions and that you will, on no account, make any payment for contingencies in the absence of the certificate mentioned above. It would be convenient to have the certificate written on the abstract; but, when it is not so written, it should invariably be attached to it for the information of this office.

Chapter 7.—Miscellaneous Charges.

(C. A. C., Articles 99—113.)

Refunds of Registration Fees ...	104	Miscellaneous ...	130
Refund of Penalty for deficient sale of Opium ...	105	Payment of Railway fares, &c., of Police Guards employed by Executive Engineers ...	137
Cost of Land ...	106	Adjustment of Burmah Police Charges ...	138
Salt and Customs Department... ..	113	Miscellaneous Expenditure for Public Works in the Civil Department ...	139
Overtime Allowance Bill ...	117	Charges incurred for the Deportation of Foreigners under Act III of 1864 to be shown separately from charges incurred under Act IX of 1874 for the Deportation of European Vagrants ...	140
Ordinary Provincial Contributions for Vernacular Schools... ..	119	Pay and Allowances of Bombay Survey Parties ...	141
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Refunds of Registration Fees.

104. In cases of refunds of registration fees originally charged in excess, a certificate should be given by the Treasury Officer at the foot of the bill to the effect that the commission charged by the Sub-Registrars on the amounts repaid has been refunded by them and credited in the cash account for the month of 19 . The month in which the amount of the commission was debited should also be stated therein.

Refund of Penalty for deficient sale of Opium.

105. It has been arranged with the Commissioner of Customs, Salt, Opium and Abkari, Bombay, that, when refunds are claimed by Opium Contractors out of penalties levied from them for deficient sales of opium on the ground of the deficit having been made good in subsequent months, the bills for such refunds should be countersigned by the Commissioner *before* they are paid at the Treasuries.

The bill should be in the following form and should be obtained from the Central Press on indent:—

DISTRICT OF	REFUND OF PENALTY FOR DEFICIENT SALE OF OPIUM.		Voucher No.	
Head of Service chargeable.	Refunds and Drawbacks. Excise Refunds.		List of Payments of 19 .	
Name of Licensee.	Total amount of penalty paid by the farmer up to end of 19 . minus the amount already refunded.	Portion of the penalty now to be refunded owing to excise sales during the month of	AUTHORITY. Passed for Rupees () Commissioner of Opium. Dated 190 ,	

Dated 190 .

Pay.

Treasury Officer.

Claimant's Signature.

Stamp if required.

No. 197.

Page 117, Chapter 7—Miscellaneous Charges—Cost of Land—

Add the following as Article 106-A :—

“ 106-A.—The procedure regarding petty payments of compensation in respect of land taken up for public purposes, referred to in Note 2, Rule 6, Appendix ‘ C ’ of the Civil Account Code, is prescribed in G. R., R. D., No. 2783, dated the 3rd May 1900.”

(No. 197, dated 25th January 1910.)